

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH: KOLKATA

Before: **Shri P. M. Jagtap, Vice President and
Shri S.S. Viswanethra Ravi, Judicial Member**

I.T.A No.1949/Kol/2017
(Assessment Year: 2013-14)

Rohitaswa Das
[PAN:AFVPD0385D]

Appellant

Vs

ACIT, Circle-46, Kolkata

Respondent

For the Appellant : Shri Arya Das & Anibarya Das, Advocate
For the Respondent : Shri C.J. Singh, JCIT, Sr. DR

Date of hearing : 18.06.2019
Date of pronouncement : 28.08.2019

ORDER

Shri S.S. Viswanethra Ravi, JM:

This appeal by the assessee against the order dated 28.04.2017 passed by the Commissioner of Income Tax (Appeals)-14, Kolkata ['CIT(A)'] for Assessment Year 2013-14.

2. The only issue to be decided is as to whether the CIT(A) is justified in confirming the addition made on account of valuation of stock found in the survey proceedings in the facts and circumstances of the case.

3. The brief facts relating to the issue on hand is that the assessee is an individual engaged in the business of manufacturing of electrical goods of underground & overhead line materials. The assessee conducts his business in the name and style as M/s. N.C. Das (Electricals) & Co. During the course of survey, stock discrepancy of Rs.85,83,834/- and cash discrepancy of Rs.3,17,000/- was found

which was said to have been confirmed by the assessee. According to Assessing Officer, the assessee had suppressed the stock and cash discrepancy while submitting the return of income for the year under consideration and he added the above said amount to the total income of the assessee.

4. Before the CIT(A), it was reiterated that part of stock found on the premises during survey did not belong to the assessee and which actually belong to another concern i.e. M/s Shree Durga Metal Products which is a proprietary concern of assessee's son i.e. Shri Ajoy Kr. Das. It is noted from the record that it was contended that since the two premises were situated back to back, part of the stock of the latter concern was mistakenly counted as belonging to the assessee. The CIT(A) did not accept the submissions of the assessee and confirmed the addition made by the Assessing Officer by observing that the assessee has not brought on record any material that could explain this strange occurrence of any stock from other business concern present on the surveyed premises and the survey team could not conduct any further exercises to physically distinguish stock as belonged to assessee for the reasons stated hereunder:

"That the appellant had repeatedly pointed out during survey that the two concerns, Shree Durga Metal Products – a proprietary concern of the appellant's son, Ajoy Kumar Das and M/s NC Das (Electricals) and Co., the proprietary concern of the appellant were two distinct entities.

A notable fact in this survey is that during the survey, one statement was given by the son, Ajoy Kumar Das, proprietor of Shree Durga Metal Products, who was therefore very much present during the stock taking process. Not only is there nothing on record to show that he objected to the stock taking process or to point out that a part of the stock belonged to some other concern other than that of his father, the appellant, but as a matter of fact, when he was asked a specific question that if there was any stock upon the said premises that belonged to any other concern than the appellant's concern, he very categorically replied in the negative. It would stand to reason that at least he would know if any stock that was being included in the survey stock-taking process, belonged to his concern or not, especially after this possibility was pointed out to him during the statement. It is true that the statement taken during survey, u/s 133A, does not have a evidentiary value on its own. But it must be remembered that such a statement is specifically prescribed, by the Act itself, for the purpose of collecting information. So, while there are limitations placed upon its evidentiary value, it

cannot be rejected as not being pertinent. Such a statement can undoubtedly be rebutted, but this has to be done with evidence as well as strong reasoning. In this case, the appellant has not produced any evidence. He has, by accepting that the entire stock belonged to the appellant, deliberately prevented the survey team from proceeding to ask him to segregate the two stocks, if such a thing was true. He has deliberately ensured that no identification or identifying marks are placed for identifying at a later date, the stock that was claimed to belong to the appellant and that which might have belonged to the son's concern. Having deliberately ensured that such a thing was not possible, at a later stage, that of assessment, he is trying to make out a case that the stock taken during survey also included stock from the son's concern.

The second important factor is that not only was the statement of the appellant's son taken, the appellant also was examined and he, during his statement, not only affirmed the statement of his son, but also, when specifically asked about the possibility of stock from any other concern being present on the said surveyed premises, once again categorically denied it.

In these circumstances, it is difficult to see how the factual position of the stock belonging entirely to the appellant, could be denied at a later stage - after several years. This denial is not based on any cogent material on record, which would at least cast some doubt upon the stock-taking process. The appellant has not filed any application pointing out this issue between the time that the survey took place and the time when during the assessment proceedings this question came up. It is very strange that the appellant did not raise questions regarding the survey earlier. Even if for the sake of argument and without prejudice to the fact that this has not been established at all, it is conceded that the concern of the appellant's son was operating from premises that were located back to back from those of the appellant's business concern, it still needs to be established that on the date of survey there was stock from the son's concern present and intermingled with the stock belonging to the appellant's concern and that both, the son, who was the sole proprietor of this "other" concern and the father, the appellant, who was the sole proprietor of the surveyed concern, were wholly and inexplicably unaware that this stock was in fact occupying the same premises or at least was occupying premises which were not physically distinguishable from the premises of the appellant. The appellant has not brought on record any material that could explain this strange occurrence. Since by denying that there was any stock from any other business concern present on the surveyed premises, both, the appellant and his son have ensured that the survey team could not conduct any further exercises to physically distinguish stock as belonging to this concern or that, it appear to be an after-thought by the appellant to try and confuse matters and reduce the stock discrepancy by attributing a part of the surveyed stock to a different business concern. In view of this, this later date plea of the appellant can hardly be accepted either at the assessment or at the appeal stage. The grounds therefore are dismissed."

5. Aggrieved by the order of CIT(A), the assessee before us by raising the abovementioned ground challenging the action of CIT(A) in confirming the view of Assessing Officer.

6. The Id. AR submits that in the financial year 2012-13, a survey was conducted at the business 'premises as well as at the godown situated at 12/5 and 9/1 Musalman Para Lane, Howrah and at 23/1, J Road Howrah respectively, of the assessee i.e. M/s N. C. Das [Electricals) and Co. (proprietary concern of the assessee). During such survey proceedings , the survey team alleged to have found discrepancy of stock of Rs.85,83,834/- and cash of Rs.3,17,000/- taking into account the stock of another company being M/s. Shree Durga Metal Products. Beside the survey team took the statement of Sri Rohitaswa Das' son Sri Ajoy Kumar Das, who was not connected with the business of the assessee. In the proceedings under section 143(3) of the Act, in spite of showing all the necessary documents, the Ld A.O has added back the same and the said addition was also confirmed by the Commissioner of income Tax (Appeal) -14, Kolkata vide his order dated 18.04.2017.

7. He submitted that the Office 'M/s N. C. Das (Electricals) and Co. is situated at 9/1 and 12/5 Musalman Para Lane, Howrah-711101 and his godown is situated at 23/1, J Road, Howrah. The adjacent room of the assessee's godown having holding number P-56/14, Benaras Road, Belgachia Howrah, which also belongs to the assessee was given on rent to another business being i .e. M/s. Shree Durga Metal Products, a partnership firm having three partner being Smt. Maya Das, Sri Binoy Kumar Das and Sri Ajoy Kumar Das who is the assessee's son). The said M/s N. C. Das (Electricals) and Co. And M/s. Shree Durga Metal Products are two different business entities. The PAN and VAT numbers are different from each other. Unfortunately, during the survey proceedings, the survey team while making calculation of stock of the assessee, added valuation of stock from M/s. Shree Durga Metal Products godown at P-56 Benaras Road, Belgachia Howrah.

8. Further, the survey team took the entire stock for valuation from P-56, Benaras Road, Belgachia Howrah, which is the stock of M/s. Shree Durga Metal Products and merged it with assessee's business stock and referred to the trade licence at Page No.71 of Paper Book. M/s. Shree Durga Metal Products has been filing its income tax return from the assessment Year 2007-08 onwards and paying the tax thereon regularly. It has its own trade licence, professional tax Registration and all the corresponding documents establishing its separate legal entity. The said M/s. Shree Durga Metal Products has been paying godown rent to the assessee for using the said property. He submits that the assessee has shown all the necessary documents before the survey team, the A.O, and the first appellate authority, none of them were considered.

9. In the assessment proceedings, it was clearly mentioned that "in the course of scrutiny proceedings, the assessee has made a claim that the godown premises having address of P-56/14, Benaras Road, Belgachia, Howrah 711108 is not the business premises of M/s. N.C. Das (Electrical and Co.) and being given on rent by the assessee to another entity by name M/s. Shree Durga Metal Products" and the stock presented at this premises was wrongly taken into the calculation of total stock". In spite of the documentary evidence like the Rent Agreement and the trade licence and the Audited Accounts of M/s. Shree Durga Metal Products Ld A.O Added the stock of M/s. Shree Durga Metal Products to the stock of the assessee.

10. Further, when the question was asked to assessee that 'Q.2 - During the course of survey operation u/s 133A of the Act your son Sri Ajoy Kr. Das had given a preliminary statement. Do you confirm the same?' The assessee clearly stated "Yes, I confirm to some extent the statement given by my son" and it is quite clear that assessee partly disagreed with the statement given by his son. It is correct

that the property situated at P-56/14, Benaras Road, Belgachia, Howrah 711108 belongs to assessee but it is also a fact that the said property was given for rent to M/s. Shree Durga Metal Products. It is quite clear that there is no documentary evidence in the hands of the survey team, the A.O and CIT(A) to prove that the disputed stock belonged to the assessee.

11. The C.B.D.T's circular dated 10.03.2003 has rightly emphasized on concentrating on collection of evidence during the survey and seizure rather than on getting confessional versions without any corroborative evidence and the statement is later retracted by the assessee while filing return of income. The Id. AR argued that there is no documentary evidence collected by the Survey team and in spite of producing all the necessary documents like trade, licence of M/s Shree Durga Metal Products, the Survey Team, the A.O, CIT(A) took the Stock of Shree Durga Metal Products and illegally merged it with the assessee without any reason or justification.

12. The Id. AR placed reliance on the decision of Hon'ble High Court of Madras in the case of CIT vs. M/s. S. Khader Khan Son in T.C.(A) No.867 of 2007 and submits that an admission is extremely an important piece of evidence, but, it cannot be said that it is conclusive and it is open to the person who made the admission to show that it is incorrect and the assessee should be given a proper opportunity to show that the books of account do not correctly disclose the correct state of facts and argued that the entire assessment is totally arbitrary, bad in law as well as on fact and contrary to the Principles of natural justice.

13. In reply, the Id. DR submits that the case law relied on by the assessee is not applicable to the facts of the case. The survey was conducted on business premises and godowns of assessee on

08.01.2013 and statement was recorded on 09.01.2013 and in the assessment proceedings, the assessee confirmed the statement given by his son regarding the discrepancies as found by the survey team on stock and on cash. The assessee has ample time to contradict the statement given by his son regarding stock and cash found on the day of survey and without utilizing the same agitating that there was no opportunity to cross-examine of the statement given by his son, is not maintainable. The survey team is authorized to take statements during the course of survey and it is the duty of the assessee to reconcile any discrepancies found in the assessment proceedings. The stand taken by the assessee is an after-thought as rightly pointed out by the CIT(A) that the survey team mistakenly merged the stock of another concern with that of assessee. The assessee failed to prove the same by valid documents before the Assessing Officer and as well as in the first appellate proceedings and argued that the arguments made by the Id. AR are contrary to the record cannot be taken into consideration by this Tribunal. He prayed to dismiss the grounds raised by the assessee.

14. Heard both parties and perused the material available on record. On perusal of the assessment record, we note that a survey u/s 133A of the Act was conducted at the premises bearing no.12/5, Musalman Para Lane, Howrah-711101 on 08.01.2013. Right from the assessment proceedings, the contention of the assessee was that the premises bearing no.12/5 is not the business premises of assessee but it is the business premises of a concern by name M/s Shree Durga Metal Products which is a partnership firm consisting of Smt. Maya Das, Shri Ajoy Kr. Das, Shri Bijoy Kr. Das. One of the partners by name Shri Ajoy Kr. Das is the son of the assessee. On the date of survey, a preliminary statement of Shri Ajoy Kr. Das, son of Rohitaswa Das was taken on oath wherein he answered to a question

no.4 by stating their office is at 12/5, Musalman Para Lane, Howrah and factory premises is at 12/7 & 11/2, Musalman Para Lane, Howrah. Other than above, he has two premises at 25/1, J Road, Belgachia, Howrah and P-56/4 Benaras Road Belgachia, Howrah. As discussed above, the contention of the assessee was that the excess stock alleged to have been found at 56/4, Benaras Road by the survey team does not belong to assessee and the addition made thereon is arbitrary and illegal. Further it is noted at the time of conclusion of survey proceedings, a final statement of Shri Rohitaswa Das (the assessee before us) was recorded wherein he confirmed the contents of preliminary statement given by his son, was therefore according to Assessing Officer the stock found at 56/4, Benaras Road, Howrah belongs to assessee and held the assessee suppressed the same in the return of income.

15. Supporting the contention of the assessee, evidences such as a memorandum dated 12.03.2013 issued by the Office of Commissioner, Commercial Taxes, West Bengal is placed at Page No.57 in the Paper Book wherein it clearly shows the address of the assessee is at 11/2, Musalman Para Lane, Howrah indicating the new registration nos.W.B. Value Added Tax Act, W.B. Sales Tax Act and Central Sales Tax. A challan dated 19.06.12 issued by the W.B.S.T on Professions, Trade, Callings and Employment Act at page No.60 shows the address of the assessee at 12/5, Musalman Para Lane which clearly shows the address of the assessee at 11/2 as well as 12/5 at Musalman Para Lane, Howrah. So therefore it is established that the assessee conducts his business in the name and style M/s N.C. Das (Electrical) & Co. at 11/2 and 12/5, Musalman Para Lane, Howrah which is supported his statement recorded by the survey.

16. Further it is noted from the Pages 61 to 68 which are receipt of acknowledgement of CPC, Bengaluru, Form No.3CB and Form No.3CD

shows the address of the M/s Shree Durga Metal Products is at 12/5, Musalman Para Lane, Howrah. Pages 69 & 70 of Paper Book are the copies of Profit & Loss A/c and balance sheet indicates the address at 12/5, Musalman Para Lane, Howrah. Further to the above, the assessee filed copies of certificate of registration of Shree Durga Metal Products at Page Nos.71 to 73 issued by the Central Sales Tax(Registration and Turnover) Rules, 1957, W.B Value Added Tax Sales 2005 and W.B. Sales Tax on Professions, Callings and Employments Act 1979 which shows the principal place of business of M/s Shree Durga Metal Products is at 12/5, Musalman Para Lane and its warehouse at premises bearing no.56/14, Benaras Road, Howrah. Therefore, it is clear from above said evidences that the said Shree Durga Metal Products has warehouse at 56/14, Benaras Road Howrah and we find force in the arguments of Ld. AR that the said premises at 54/14 is nothing to do with assessee and the excess stock alleged to have been found by the survey team does not belong to the assessee.

17. The contention of the Id. AR is that the in spite of showing all these necessary documents to prove the business premises of N.C. Das Electrical & Co. and M/s Shree Durga Metal Products are different, the Assessing Officer added such amount and despite raising the same argument before the CIT(A) did not consider the same. Further the contention of the Id. AR is that the survey team taken a statement from Ajoy Kr. Das who is the son of the assessee having a different concern engaged in different business. The statement given by the said Ajoy Kr. Das cannot be taken into consideration as he was no way concerned with the business of assessee. Further there was no opportunity for the assessee to cross-check the statement given by the said Ajoy Kr. Das and it has no evidentiary value in support of the contention. He placed reliance in

the case of M/s S. Khader Khan Son of Hon'ble High Court of Madras, vide order dated 04.07.2007 in T.C(A) No.867/2007.

18. The Hon'ble High Court of Madras in the case of CIT vs. S. Khader Khan and Son which held the statements recorded u/s 133A of the Act does not give any evidentiary value as the officer is not authorized to administer oath and to take any sworn statement which alone has evidentiary value as contemplated under law. In the present case, as discussed above, the survey u/s 133A of the Act was conducted on 08.01.2013 and a preliminary statement was recorded on 09.01.2013 stated to have been on oath of Shri Ajoy Kr. Das who is happened to be son of assessee. Again a final statement of Shri Rohitaswa Das was recorded to confirm the statement made by Shri Ajoy Kr. Das. We note that in the light of the observations made by the Hon'ble High Court of Madras in the case of S. Khader Khan & Sons (supra). It is to be held that no addition is maintainable on the basis of statement recorded during the course of survey unless there is evidence supporting the statement. The CBDT Circular dated 10.03.2003 clarified the same. The relevant portion of decision of Hon'ble High Court of Madras is reproduced hereinbelow:

"5.4. The scope of [Sections 132\(4\)](#) and [133A](#) also came up for consideration before the Kerala High Court in [Paul Mathews and Sons v. Commissioner of Income-tax](#) [(2003) 263 I.T.R. 101]. In the said case, the assessee therein made an attempt to draw a distinction between the two provisions, viz., [Sections 132\(4\)](#) and [133A](#). According to the assessee, there is no provision to administer oath or to take any sworn statement and that a mere admission or an acquiescence cannot be a foundation for an assessment and that any statement given during a survey has no effect as an "admission" nor can it be a statement on oath. According to the assessee, his statement during the survey with reference to any books of account can hardly be the basis for any assessment. It was also contended on behalf of the assessee that any material collected or any statement recorded during the survey under [Section 133A](#) cannot be put against the assessee, as the same has no evidentiary value. The Division Bench of the Kerala High Court, appreciating the stand taken by the assessee and after referring to [Section 133A](#) of the Act, held as hereunder:

".. we find that the power to examine a person on oath is specifically conferred on the authorised officer only under [section 132\(4\)](#) of the Income-tax Act in the course of any search or seizure. Thus,

the [Income-tax Act](#), whenever it thought fit and necessary to confer such power to examine a person on oath, the same has been expressly provided whereas [section 133A](#) does not empower any Income-tax Officer to examine any person on oath. Thus, in contradistinction to the power under [section 133A](#), [section 132\(4\)](#) of the Income-tax Act enables the authorised officer to examine a person on oath and any statement made by such person during such examination can also be used in evidence under the [Income-tax Act](#). On the other hand, whatever statement is recorded under [section 133A](#) of the Income-tax Act it is not given any evidentiary value obviously for the reason that the officer is not authorised to administer oath and to take any sworn statement which alone has evidentiary value as contemplated under law. Therefore, the statement elicited during the survey operation has no evidentiary value and the Income-tax Officer was well aware of this."(emphasis supplied)

5.5. Similarly, when the issue, whether the expression "such other materials or information as are available with the Assessing Officer" in [Section 158BB](#) of the Income-tax Act, 1961, would include the materials gathered during the survey operation under [Section 133A](#), came up for consideration before this Court in [Commissioner of Income-tax v. G.K.Senniappan](#) [(2006) 284 I.T.R. 220], a Division Bench of this Court, in which one of us was a party (P.P.S.JANARTHANA RAJA, J.), answered the question in the affirmative, against the Revenue and in favour of the assessee, holding that the materials collected during the survey under [Section 133A](#) cannot be taken into consideration while determining the undisclosed income in respect of block assessment as per [section 158BB](#), as the same has no evidentiary value.

5.6. Again, when an identical question whether the material found in the course of survey in the premises of the builder could be used in the block assessment of the assessee, came up for consideration before this Division Bench in an unreported case in T.C.(A) No.2620 of 2006, this Court, by order dated 22.11.2006, of course, following the earlier decision of this Court in G.K.Senniappan's case reported in (2006) 284 I.T.R. 220, while confirming the order of the Tribunal, answered the question in favour of the assessee, in limine.

6. What is more relevant, in the instant case, is that the attention of the Commissioner and the Tribunal was rightly invited to the circular of the Central Board of Direct Taxes dated 10.3.2003 with regard to the confession of additional income during the course of search and seizure and survey operations. The said circular dated 10.3.2003 reads as follows:

" Instances have come to the notice of the Board wher assesseees have claimed that they have been forced to confess the undisclosed income during the course of the search & seizure and survey operations. Such confessions, if not based upon credible evidence, are later retracted by the concerned assesseees while filing returns of income. In these circumstances, on confessions during the course of search & seizure and survey operations do not serve any useful purpose. It is, therefore, advised that there should be focus and concentration on collection of evidence of income which leads to information on what has not been disclosed or is not likely to be disclosed before the Income-tax Department. Similarly, while recording statement during the course of search & seizure and survey operations no attempt should be made to obtain confession as to the undisclosed income. Any action on the contrary shall be viewed adversely.

Further, in respect of pending assessment proceedings also, assessing officers should rely upon the evidences/materials gathered during the course of search/survey operations or thereafter while framing the relevant assessment orders."

7. From the foregoing discussion, the following principles can be culled out:-

(i) An admission is extremely an important piece of evidence but it cannot be said that it is conclusive and it is open to the person who made the admission to show that it is incorrect and that the assessee should be given a proper opportunity to show that the books of accounts do not correctly disclose the correct state of facts, vide decision of the Apex Court in [Pullangode Rubber Produce Co. Ltd. v. State of Kerala](#) [(1973) 91 I.T.R. 18];

(ii) In contradistinction to the power under [section 133A](#), [section 132\(4\)](#) of the Income-tax Act enables the authorised officer to examine a person on oath and any statement made by such person during such examination can also be used in evidence under the [Income-tax Act](#). On the other hand, whatever statement is recorded under [section 133A](#) of the Income-tax Act it is not given any evidentiary value obviously for the reason that the officer is not authorised to administer oath and to take any sworn statement which alone has evidentiary value as contemplated under law, vide [Paul Mathews and Sons v. Commissioner of Income-tax](#) [(2003) 263 I.T.R. 101];

(iii) The expression "such other materials or information as are available with the Assessing Officer" contained in [Section 158BB](#) of the Income-tax Act, 1961, would include the materials gathered during the survey operation under [Section 133A](#), vide [Commissioner of Income-tax v. G.K.Senniappan](#)[(2006) 284 I.T.R. 220];

(iv) The material or information found in the course of survey proceeding could not be a basis for making any addition in the block assessment, vide decision of this Court in T.C.(A) No.2620 of 2006 (between [Commissioner of Income-tax v. S.Ajit Kumar](#));

(v) Finally, the word "may" used in [Section 133A](#) (3)(iii) of the Act, viz., "record the statement of any person which may be useful for, or relevant to, any proceeding under this Act, as already extracted above, makes it clear that the materials collected and the statement recorded during the survey under [Section 133A](#) are not conclusive piece of evidence by itself.

8. For all these reasons, particularly, when the Commissioner and the Tribunal followed the circular of the Central Board of Direct Taxes dated 10.3.2003, extracted above, for arriving at the conclusion that the materials collected and the statement obtained under [Section 133A](#) would not automatically bind upon the assessee, we do not see any reason to interfere with the order of the Tribunal.

19. The Hon'ble Supreme Court in Civil Appeals No.6747 of 2012 vide its order dated 20.09.2012 confirmed the view of Hon'ble High Court of Madras which is reproduced hereunder:

"1.Heard Learned Counsel on both sides. Leave grated.

2. This civil appeal filed by the Department pertains to asst. yr. 2001-02.

3. In view of the concurrent findings of fact this civil appeal is dismissed. No order as to costs."

20. In view of the decision of Hon'ble Supreme Court in the case of S. Khader Khan & sons (supra), it is to be noted that there cannot be addition made on account of statements recorded under survey proceedings conducted u/s 133A of the Act and therefore the addition made in the present case in the hands of assessee is not maintainable only for the reason that the addition was made by Assessing Officer and confirmed by the CIT(A) is solely based on the statement of Shri Ajoy Kr. Das which was alleged to have been confirmed by the assessee during the course of survey.

21. As discussed above, there was no evidence to show that the excess stock alleged to have been found at the warehouse premises bearing no.54/14, this belongs to assessee and the addition made in the hands of assessee is not maintainable. Therefore in view of our discussion made hereinabove paras, we delete the addition made by the Assessing Officer and confirmed by the CIT(A). Thus order of CIT(A) is set aside, only ground raised by the assessee is allowed.

22. In the result, the appeal of the assessee is allowed.

Order pronounced in the open court on 28.08.2019.

Sd/-
[P. M. Jagtap]
Vice President

Sd/-
[S.S. Viswanethra Ravi]
Judicial Member

Dated : 28.08.2019
Place : Kolkata
RS, Sr.PS

Copy of the order forwarded to:

1. Appellant –Rohitaswa Das, 9/1 & 12/15, Musalman Para Lane, Howrah – 711101.
- 2 Respondent – ACIT, Circle-46, Kolkata
3. The CIT(A), Kolkata
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata

//True Copy//

By order,
Assistant Registrar,
ITAT, Kolkata