



आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "SMC" JAIPUR

श्री राठौड़ कमलेश जयन्तभाई, लेखा सदस्य एव श्री नरेन्द्र कुमार, न्यायिक सदस्य के समक्ष
BEFORE: SHRI RATHOD KAMLESH JAYANTBHAI, AM & SHRI NARINDER KUMAR, JM

आयकर अपील सं./ITA No. 52/JP/2025
निर्धारण वर्ष/Assessment Year : 2018-19

Ashok Gupta HUF 9, Keshav Nagar, Alwar	बनाम Vs.	DCIT, Central Circle, Alwar
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAKHA7530D		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Sh. P. C. Parwal, CA
राजस्व की ओर से / Revenue by : Sh. Gautam Singh Choudhary, JCIT

सुनवाई की तारीख / Date of Hearing : 19/03/2025
उदघोषणा की तारीख / Date of Pronouncement: 17/04/2025

आदेश / ORDER

PER: RATHOD KAMLESH JAYANTBHAI, AM

By way of a present appeal, the assessee challenges the order of the learned Commissioner of Income Tax, (Appeal), Jaipur-4 [for short 'CIT(A)'] passed u/s 250 of the Act on 27.12.2024 for Assessment Year 2018-19. The said order of the Id. CIT(A) arise as against the order dated 30.12.2019 passed under section 143(3) of the Income Tax Act, 1961 [for short Act] by DCIT, Central Circle, Alwar [for short AO].

2. In this appeal, the assessee has raised following grounds: -

“1. The Ld. CIT(A) has erred on facts and in law in confirming the addition of Rs. 20,01,000/- u/s 56(2)(ix) of the Act by incorrectly holding that assessee has forfeited the said amount received in advance against agreement to sale of land situated at 27-B, Moti Dungri Road, Alwar for Rs. 87 lacs by making various incorrect & irrelevant observations.

2. The Ld. CIT(A) has erred on facts and in law in confirming the above addition by not admitting the additional evidences filed by the assessee showing repayment of amount of Rs. 20,01,000/-by account payee cheque on 03.02.2020 and selling the plot to other party on 06.02.2020 by holding that it is a colorable device created to avoid the legitimate tax.

3. The assessee craves to amend, alter and modify any of the grounds of appeal.

4. The appropriate cost be awarded to the assessee.”

3. Succinctly, the fact as culled out from the records is that a search and seizure action u/s 132 of the Income Tax Act, 1961 ("the Act") was carried out by the Income Tax Department on the members/concerns of Gupta Group, Alwar on 22/09/2017 of which the Assessee is one of the members. In that action cash, jewellery, valuables, stock-in-trade, documents, books of account and/or loose papers were found and/or seized from the premises of the members of the Gupta Group of which one such member happens to be the Assessee. The case of the assessee has been opened u/s 153C after drawing necessary satisfaction and thereby the jurisdiction was transferred to Central Circle, Alwar vide order u/s 127 of the Act dated 18/09/2019. The assessee filed its return of income u/s 139 on 29/08/2018

declaring income of Rs. 2,68,820/-. The case was selected under compulsory scrutiny, being a search case, as per prevalent CBDT guidelines for manual selection of cases under compulsory scrutiny. The Assessee primarily derives its income from House Property Income and income from Other Sources.

3.1 The proceedings of assessment of income were initiated by issuing of notices u/s 143(2) of the Act on 25.09.2019 & 142(1) of the Act on 18-10-2019 and served online on the e-mail of the assessee. Notice u/s 142(1) dated 18-10-2019 was issued to the assessee and information and details pertaining to the case of the Assessee relevant to assessment of his income were called for u/s 142(1) of the Act by means of a questionnaire. Further, queries were raised vide notices under section 142(1) of the Act from time to time. In response, the assessee filed written submission through his A.R. During assessment proceedings, the assessee vide note sheet entry dated 20/12/2019 was asked to explain the nature of the transaction mentioned at page no. 65 to 67 of Exhibit-5 seized from M/s Gupta Iron Store. As per assessment order, the documents appear to be an agreement as per which the assessee entered into an agreement for sale of a land situated at 27-B, Moti Dungri, Alwar for a consideration of Rs. 87 lakhs out of which Rs. 20,01,000/- was received in advance. He was

asked whether capital gain on sale of this property was paid and if not asked to show cause as to why capital gains on the sale of the land may not attract in the present case. The assessee filed reply on 24/12/2019 which is reproduced hereunder:-

"With reference to above and in continuation to earlier submission and regarding explanation in respect of seized page no. 65-67 of Ex-5 seized from the premises of Gupta Iron Store regarding sale of Plot No. 27-B situated at Moti Doongri Scheme, Alwar for Rs. 87 lacs in this connection we are to submit that the said seized document is neither the sale deed nor agreement to sale. It is submitted that this is an affidavit signed by Shri Ashok Gupta on behalf of Ashok Gupta HUF wherein he has affirmed that he is ready to sale the said plot of land for Rs. 87.50 lacs and out of which Rs. 20,01,000/- has been received. Sale deed will be executed on payment of remaining amount of Rs. 67,49,000/-. However, buyer has not paid any subsequent amount, hence no sale deed has been executed till date. Assessee is pursuing him for making payment of remaining amount and get the sale deed executed. In this regard assessee has given public notice to buyer for cancellation of agreement to sale on account of non-fulfillment of terms & conditions of the agreement. Copy of ledger account in the books of assessee showing receipt of Rs. 20.01 lacs and newspaper cutting showing legal notice to buyer is enclosed.

Assessee has simply received advance amount of Rs. 20.01 lacs and neither remaining payment has been received nor possession has been handed over to the buyer and sale deed has also not yet executed. Hence no capital gain income is liable for tax in respect of the aforesaid transaction."

As per assessment order, the reply of the assessee has been considered carefully by the Id. AO. From that he observed that the page no. 66 to 68 seized from M/s Gupta Iron Store is related to Exhibit-1 which was inadvertently written as Exhibit-5 in the note sheet. As observed by AO, further, the fact is that the seized paper is an affidavit signed by Shri Ashok Gupta being Karta of Ashok Gupta HUF on 05.07.2017 as per which the

assessee has agreed to sale the land under consideration of Rs. 87,50,000/- out of which amount of Rs. 20,01,000/- was through cheque on 06.07.2017. It is further mentioned in the affidavit that the remaining amount of Rs. 67,49,000/- will be received at the time of execution of registry of the land. It is also mentioned that if the party no. 2 fails to get registered the document upto 27.12.2017 then the amount so received in advance shall be treated as forfeited.

As observed by AO, the registered deed had not been executed by then and the assessee itself given a public notice declaring the agreement deemed cancelled as the party no. 2 fails to comply with the terms & conditions of the affidavit upto the time allowed under the affidavit. Also, the possession of the land is still with the assessee as on today as admitted by the assessee itself. As observed by AO, the amount received on account of advance of Rs. 20,01,000/- had not been given back by the assessee to party no. 2 as admitted by the assessee itself. From the above mentioned factual matrix, Id. AO noted that the plot eventually is not sold and the amount of advance so received has been forfeited. Therefore, AO was of the opinion that in view of the provisions of section 56(2)(ix) of the Act, the amount of Rs. 20,01,000/- held as income of the assessee for the year under consideration.

4. Aggrieved from the order of assessment the assessee preferred an appeal before the Id. CIT(A). Apropos to the grounds so raised the relevant finding of the Id. CIT(A), is reiterated here in below:

“4.7 I have considered the facts of the case and written submissions of the appellant as against the observations/findings of the AO in the assessment order, remand report and the rejoinder submitted by the appellant. The contentions/submissions of the appellant are being discussed and decided as under:-

The fact of the case is that the appellant had entered into an agreement for sale of land situated at 27-B, Moti Dungri, Alwar for Rs.87,00,000/-. Out of this, advance of Rs.20,01,000/- was received in the year under consideration. In assessment the appellant vide letter dt.24.12.2019 submitted that the no sale deed has been executed till date as balance amount of Rs.67,49,000/- has not been received by the appellant. Appellant has given public notice to buyer for cancellation of agreement to sale on account of non-fulfilment of terms & conditions of the agreement. Copy of ledger account, and newspaper cutting showing legal notice to buyer were filed. The Id. AO observed that in the agreement it is mentioned that if the party no. 2 fails to get registered the documents up to 27/12/2017 than the amount so received as advance will be forfeited. It is further seen that this sale was neither finally registered nor the payment was returned back. This shows that the amount received as advance has been forfeited. Accordingly the Id. AO by applying the provisions of section 56(2)(ix) made the addition of Rs. 20,01,000/-

The appellant has contended that the appellant has entered into an agreement with Sunil Kumar Gupta for sale of ½ share of residential Plot no. 27-B under Moti Dungri Yojna situated at Alwar for Rs. 87,50,000/-, Out of this advance of Rs.20,01,000/- was received in the current FY. As per this agreement, the registry of the plot was to be carried out by 27.12.2017 after paying the balance amount. At the time of sale agreement, a dairy business was running by a person named Shokat Khan Bandipura on this plot. When buyer purchased this share of plot, the dairy man promised to buyer and appellant to vacate the plot on the time of registry. Both parties were trying many times. However, he did not vacate the plot. Therefore Sunil Kumar Gupta and appellant decided to cancel the same and entire advance receipt of Rs.20,01,000/- was returned by account payee cheque. In support of the same cancellation agreement along with cheque, affidavit of buyer and bank account of appellant and Sunil Kumar Gupta showing the

transaction are filed. He further argued that there was no forfeiture and therefore provisions of section 56(2)(ix) does not apply.

On perusal of the overall facts it is noted that the Id. AO made the addition by applying the provisions of section 56(2)(ix) which reads as un as under-

"any sum of money received as an advance or otherwise in the course of negotiations for transfer of a capital asset, if,-

(a) such sum is forfeited; and

(b) the negotiations do not result in transfer of such capital asset."

From the above provisions it can be noted that the clauses (a) and (b) of the section 56(2)(ix) of the Act are not mutually exclusive since the word "and" has been used in between. Thus, to attract the said provisions both the clauses (a) and (b) should be satisfied together. Any amount can be taxed under this section only when the assessee has forfeited the amount on cancellation of the agreement to sale of transfer of capital assets during the year under consideration.

However no evidence has been placed on record by the respective appellant that there was an actual encroachment.

The issue of encroachment is not mentioned in the agreements to sell whereby the advance was taken by the respective appellant. In the agreement it has been mentioned that there is no encroachment and there is no mention of presence of any shop/dairy of any kind.

The appellant has also not filed any evidences like electricity bill of earlier period of the dairy having the address and location of the land in question. No proof has been filed that any such dairy existed on such location during the period.

The issue of encroachment has not been raised before the assessing authority as is seen from the assessment orders. During the assessment it has not been stated that the registry could not been done due to encroachment issue. During the assessment it has not been stated that the negotiations were still going on.

No agreement to extend the validity of the agreement to sell and validity of advance has been filed. The registry of the plot was to be carried out by 01.12.2017 after paying the balance amount. The assessment has been done in Dec. 2019. No rational person would exchange a land advance and would wait for such a long period without any written document

It is also interesting that the appellant also gave newspaper advertisement to the buyer for forfeiture of the advance. Had there been any negotiations going on why the newspaper advertisement was given?

Even during the search action, no such statement has been made regarding the encroachment and dispute etc. as as nothing in this regard has been highlighted by the appellant.

A party who relies on a recital in a deed has to establish the truth of those recitals, otherwise it will be very easy to make self-serving statements in documents either executed or taken by a party and rely on those recitals. If all that an assessee who wants to evade tax is to have some recitals made in a document either executed by him or executed in his favour then the door will be left wide open to evade tax. The taxing authorities were not required to put on blinkers while looking at the documents produced before them. They were entitled to look into the surrounding circumstances to find out the reality of the recitals made in those documents. [Hon'ble Supreme Court in CIT v. Durga Prasad More [1971] 82 ITR 540].

During the assessment the appellant raised only a legal issue that the amount is not taxable.

It is also important to note that, without prejudice and without accepting the theory of the appellant, the advance was kept by the appellant for the period of more than three years and the registry could not be done due to the default by the appellant as the so called encroachment could not be removed by the appellant and however no interest was paid by the appellant to the buyer despite a very long period.

Thus the story of the encroachment and the theory of requests to the encroaching person (dairy) has been raised for the first time in appeal. Neither the appellant nor the buyer took any legal and police action against the so called dairy owner for removing him from the illegal shop on the land. There is no court case filed by the either party.

In view of the totality of the facts and circumstances as noted above the advance actually stood forfeited in December 2017. The agreement to cancel and the cheque entries are not established as the bona-fide and genuine documents and transactions. The cancellation agreement and the payment transactions are contrary to the original evidences and contrary to the circumstantial evidences and also contrary to the stand in the assessment proceedings.

These are mere colourable devices and artificially created document created by the appellant along with the help of the other party specially to avoid the legitimate taxation.

Hon'ble Supreme Court in the case of Commissioner of Income-tax v. P. Mohanakala [2007] 161 Taxman 169 (SC)/[2007] 291 ITR 278 (SC)/[2007] 210 CTR 20 (SC)[15-05-2007] has held as under:

"May be the money came by way of bank cheques and paid through the process of banking transaction but that itself is of no consequence."

Hon'ble Guwahati High Court in Nemi Chand Kothari v. CIT [2004] 136 Taxman 213 (Gauhati)/[2003] 264 ITR 254 (Gauhati)/[2003] 185 CTR 635 (Gauhati) [02-09-2003] held that

".....even we do not hold that a transaction, which takes place by way of cheque, is invariably sacrosanct."

In the case of CIT v. Precision Finance (P.) Ltd. [1995] 82 Taxman 31 (Calcutta)/[1994] 208 ITR 465 (Calcutta)/[1994] 121 CTR 20 (Calcutta) [14-06-1993] (Hon'ble Calcutta High Court) it was held that

"Mere payment by account payee cheque is not sacrosanct nor can it make a non-genuine transaction genuine."

In view of the above discussion the addition made in the assessment order is hereby sustained and this ground of appeal is hereby dismissed.

5. Ground of Appeal No. 2 is as under:-

Ground No.2: The assessee craves right to add, alter or amend any of the grounds of appeal.

5.1 The appellant has not added or altered any of the above mentioned grounds of appeal. Accordingly, such mention by the appellant in its ground is treated as general in nature, not needing any specific adjudication and is accordingly treated as disposed off.

6. In the result, the appeal of the appellant is dismissed."

5. As the assessee did not find any favour, from the appeal so filed before the Id. CIT(A), the assessee has preferred the present appeal before

this Tribunal on the ground as reproduced hereinabove. To support the various grounds raised by the assessee, Id. AR of the assessee, has filed the written submissions which is reproduced herein below:

1. The assessee filed its return of income on 29.08.2018 declaring total income of Rs.2,68,820/- (PB 21-26). A search was carried out at the premises of Gupta Group, Alwar on 22.09.2017 of which assessee is one of the member.
2. The assessee has entered into an agreement for sale of land situated at 27-B, Moti Dungri, Alwar for Rs.87,50,000/- to Sh. Sunil Kumar Gupta. Out of it, advance of Rs.20,01,000/- was received in the year under consideration. In course of assessment proceedings assessee submitted that no sale deed has been executed till date as balance amount of Rs.67,49,000/- has not been received. It has given public notice to buyer for cancellation of agreement to sale on account of non-fulfilment of terms & conditions of the agreement. Copy of ledger account, affidavit of Karta of trust and newspaper cutting showing legal notice to buyer was filed.
3. The AO, however, observed that in the agreement it is mentioned that if the party no. 2 fails to get registered the documents up to 27.12.2017, then the amount so received as advance will be forfeited. It is further seen that this sale was neither finally registered nor the payment was returned back. This shows that the amount received as advance has been forfeited. Accordingly, AO by applying the provisions of section 56(2)(ix) made the addition of Rs.20,01,000/-
4. Before Ld. CIT(A) assessee filed application dt. 13.06.2024 under Rule 46A for admission of additional evidences regarding cancellation of sale agreement with Sh. Sunil Gupta (PB 27-33), affidavit of Sunil Gupta regarding return of Rs.20,01,100/- (PB 34-35), bank statement of assessee evidencing payment of Rs.20,01,100/- to Sunil Gupta (PB 36-37), bank statement of Sunil Gupta evidencing receipt of Rs.20,01,100/- by him (PB 38-39), copy of cheque (PB 40) and ledger account of Sunil Gupta in the books of assessee (PB 41). Since the transaction was cancelled after the date of assessment order, assessee filed application for admitting the additional evidence. The Ld. CIT(A) called for remand report. The AO in the remand report dt. 14.11.2024 (PB 5-6) observed that the documents filed do not establish that payment made through cheque to the buyer is for advance taken during the course of agreement or for any other transaction.
5. The Ld. CIT(A), however, at Para 4.6 of the order held that during assessment proceedings sufficient opportunity was provided to assessee but it has not filed

any evidence that there was issue of encroachment. Accordingly he held that documents filed under Rule 46A are colourable device, not bonafide and are created to avoid the payment of legitimate tax and thus the additional evidence are not admitted. Thereafter Ld. CIT(A) by referring to section 56(2)(ix) of the Act upheld the addition made by AO.

Submission:-

1. It is submitted that assessee has entered into a notarized agreement on 05.07.2017 (PB 27-33) with Sunil Kumar Gupta for sale of ½ share of residential Plot No.27-B under Moti Dungri Yojna situated at Alwar for Rs.87,50,000/-. Out of it, advance of Rs.20,01,000/- was received by cheque dt. 01.12.2017. As per the agreement the registry of plot is to be done by 01.12.2017 after receipt of the balance amount. At the time of agreement Sh. Shokat Khan Bandipura was running a dairy on this plot. Sh. Shokat Khan Bandipura assured Sh. Sunil Kumar Gupta that he would vacate the plot before registry but since he did not vacate the plot and requested to give more time, Sh. Sunil Kumar Gupta cancelled this agreement and the assessee paid back the amount of Rs.20,01,000/-vide cheque dt. 03.02.2020. All these events took place after the date of assessment order and therefore assessee filed application under Rule 46A before the CIT(A) evidencing cancellation agreement (PB 27-33), affidavit of Sunil Gupta regarding return of Rs.20,01,100/- (PB 34-35), bank statement of assessee evidencing payment of Rs.20,01,100/- to Sunil Gupta (PB 36-37), bank statement of Sunil Gupta evidencing receipt of Rs.20,01,100/- by him (PB 38-39), copy of cheque (PB 40) and ledger account of Sunil Gupta in the books of assessee (PB 41). From the above facts and documents it is clear that assessee has not forfeited the amount of Rs.20,01,100/- and therefore section 56(2)(ix) is not attracted.

2. The Ld. CIT(A) has called a remand report on the additional evidence filed before him. The AO in the remand report objected to the admission of additional evidence for the reason that he has not refused to admit the evidences and assessee was not prevented by any sufficient cause for producing these evidences during the assessment proceedings. This is incorrect in as much as the assessment order was passed on 30.12.2019 whereas the sale agreement was cancelled on 03.02.2020 when the amount was paid by assessee to Sh. Sunil Kumar Gupta through banking channel. Therefore, assessee has no occasion to file these evidences during course of assessment proceedings. It may be noted that after cancellation of this agreement, assessee has sold this plot to Smt. Ashu Arora vide registered sale deed dt. 06.02.2020 (PB 8-19) for Rs.1,41,00,000/- which is more than Rs.87,50,000/- for which the agreement was entered with Sh. Sunil Kumar Gupta. This sale deed is witnessed by Sh. Sunil Kumar Gupta (PB

18). Therefore, it is incorrect on part of Ld. CIT(A) to allege that these documents are colourable devices, not bonafide and created in an effort to avoid the legitimate tax. Hence the case laws relied by the Ld. CIT(A) are not applicable to the facts of the present case.

3. It is submitted that section 56(2)(ix) make the following amount chargeable to tax:-

"any sum of money received as an advance or otherwise in the course of negotiations for transfer of a capital asset, if,--

(a) such sum is forfeited; and

(b) the negotiations do not result in transfer of such capital asset."

From the above provisions it can be noted that the clauses (a) and (b) of section 56(2)(ix) of the Act are not mutually exclusive since the word "and" has been used in between. Thus to attract the said provisions, both the clauses (a) and (b) should be satisfied together. Any amount can be taxed under this section only when the assessee has forfeited the amount on cancellation of the agreement to sale. In the present case, assessee has neither cancelled this agreement during the year under consideration nor forfeited any such amount. Rather the agreement was cancelled in the year 2020 and the amount was returned back by cheque on 03.02.2020. The lower authorities have not brought any evidence on record to prove that assessee has forfeited the advance received. Only because as per the sale agreement, the sale deed was to be executed in December, 2017 after receipt of the balance amount, it would not mean that the advance amount stood forfeited in December, 2017. Hence provisions of section 56(2)(ix) do not apply in the present case.

In view of above, addition confirmed by Ld. CIT(A) be directed to be deleted.

6. To support the contention so raised in the written submission reliance was placed on the following evidence / records :

S. No.	Particulars	Pg No.	Filed before AO/ CIT(A)
1.	Copy of submission filed before Ld. CIT(A)	1-2	CIT(A)
2.	Copy of application dt. 13.06.2024 filed by assessee to Ld. CIT(A) for admission of additional evidence under Rule 46A	3	CIT(A)

3.	Copy of remand report submitted by AO to Ld. CIT(A)	4-6	Both
4.	Copy of submission on the remand report filed before Ld. CIT(A)	7	CIT(A)
5.	Copy of sale deed dt. 06.02.2020 of Plot No.27-B at Moti Dungri,	8-19	CIT(A)
6.	Copy of index of paper book filed before Ld. CIT(A)	20	CIT(A)
7.	Copy of acknowledgment of return along with computation of total income and balance sheet	21-26	Both
8.	Copy of cancelled sale agreement between assessee and Sunil Kumar Gupta	27-33	Both
9.	Copy of affidavit of Sunil Kumar Gupta	34-35	Both
10.	Copy of bank statement of assessee and Sunil Kumar Gupta	36-39	Both
11.	Copy of cheque of repayment dt. 03.02.2020	40	Both
12.	Copy of ledger account of Sunil Kumar Gupta	41	Both

7. The Id. AR of the assessee in addition to the above written submission so filed vehemently argued that the assessee when the matter carried before the Id. CIT(A) the assessee filed an application u/r 46A for admission of additional evidence. Having admitted those document sent for the AO's remand report. The Id. AO objected to that additional evidence which Id. CIT(A) considered as colourable device. When the assessee has submitted a cancellation deed, proof of payment and affidavit of the party the same should have been considered by Id. AO/CIT(A) and without verifying it with Shri Sunilkumar Gupta directly jumped that it is colourable devise is not correct and therefore, the matter is required to considered based on those evidence.

8. The Id DR is heard who relied on the findings of the lower authorities and more particularly advanced the similar contentions as stated in the

order of the Id. CIT(A) who has dealt with the all the aspect of the arguments placed on record. The Id. DR stated that the money is stated to given back subsequently, it cannot be said that no transaction of transfer of property took place and the authorities below recorded a detailed findings on all aspects which the assessee raised in this regard. Therefore, there is no force in the contention raised by the assessee, and the appeal of the assessee is required to be dismissed.

9. We have heard the rival contentions and perused the material placed on record. The bench noted that the apple of discord in the matter is that when the assessee filed the additional evidence, considering the specific prayer of the assessee same was forwarded for AO's comments and without considering the merits of the dispute and without verifying the veracity of the documents the documents signed by third party cannot be directly held to be colorable devise. Therefore, the bench is of the view that lis between the parties has to be decided on merits, providing opportunity of being heard to the assessee.

Considering the peculiar aspect of the matter, we deem it fit to remand the matter to the file of the Id. AO who will consider the factual aspect of the matter as raised by the assessee after due verification of the

facts and charge the correct income in hands of the assessee after affording due opportunity to the assessee and dealing with the evidence placed on record. However, the assessee will not seek any adjournment on frivolous ground and remain cooperative during proceedings before the Id. AO.

In the result, the appeal filed by the assessee is disposed off for statistical purposes.

Order pronounced in the open court on 17/04/2025.

Sd/-
(नरेन्द्र कुमार)
(NARINDER KUMAR)
न्यायिक सदस्य / Judicial Member

Sd/-
(राठौड़ कमलेश जयन्तभाई)
(RATHOD KAMLESH JAYANTBHAI)
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 17/04/2025

*Ganesh Kumar, Sr. PS

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

1. The Appellant- Ashok Gupta HUF, Alwar
2. प्रत्यर्था / The Respondent- DCIT, Central Circle, Alwar
3. आयकर आयुक्त / The Id CIT
4. आयकर आयुक्त(अपील) / The Id CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 52/JP/2025)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar