आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "B", अहमदाबाद।
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, AHMEDABAD

BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER
AND
SHRI MAKARAND V. MAHADEOKAR, ACCOUNTANT MEMBER

I.T.A. No. 930/Ahd/2025
Asstt. Year: 2018-19

Rajni Arvind Birla, 405, 406 Shapath-II, Opp. Rajpath Club, Sarkhej Gandhinagar Highway, Ahmedabad, 3, Bodakdev, Ahmedabad-380015 Gujart, India PAN: AEGPB8143K	Vs.	Income Tax Officer, Ward-3(1)(1), Ahmedabad
(Applicant)		(Respondent)

Assessee by :	Ms. Shrunjal Shah, A.R.
Respondent by	Shri Abhijit, Sr. DR

Date of Hearing	10.11.2025
Date of Pronouncement	28.11.2025

O R D E R

PER MAKARAND V. MAHADEOKAR, ACCOUNTANTMEMBER:

This appeal by the assessee arises from the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [hereinafter referred to as "CIT(A)"], dated 10.03.2025, confirming the addition made by the Assessing Officer (AO) under section 50C of the Income-tax Act, 1961[hereinafter referred to as "the Act"], in the assessment framed under section 143(3) dated 28.09.2021 and subsequently rectified under section 154 on 20.11.2024.

Facts of the Case

2. The assessee filed her return of income for the Assessment Year 2018–19 on 31.08.2018 declaring nil total income and showing a current year loss of Rs. 1,78,083/-. The case was selected for compulsory manual scrutiny on the basis of information available with the Department. A notice under section 143(2) of the Act was issued on 30.09.2019.

3. During the course of assessment proceedings, the Assessing Officer noticed that the assessee had on 26.12.2017, sold immovable property bearing Nos. 22, 24 and 26 on the ground floor of B Wing in the building known as "Gundecha Onclave" situated at Saki Village, Kherani Road, Mumbai – 400072 ("the subject property"). The sale consideration as per the registered sale deed was Rs. 1,75,00,000/-, which was duly reflected in the assessee's return of income. The Sub-Registrar, while registering the sale deed, adopted a higher value of Rs. 2,23,37,669/- for the purpose of stamp duty, and accordingly collected additional stamp duty. On noticing this difference between the declared consideration and the value adopted for stamp duty purposes, the Assessing Officer invoked section 50C(1) and proposed to adopt Rs. 2,23,37,669/- as the deemed full value of consideration for computing capital gains. In response, the assessee submitted that Rs. 1,75,00,000/- was the actual consideration received and that the value of the property adopted for the purpose of stamp duty was not a fair market value. The assessee alternatively requested the Assessing Officer to refer the valuation of the property to the Departmental Valuation Officer (DVO) under section 50C(2).

4. The Assessing Officer, accepting the assessee's request, made a reference to the Valuation Officer under section 50C(2) following the SOP through the Technical Unit. However, since the assessment was

getting time barred on 30.09.2021 and valuation report was not received from the DVO, without awaiting the valuation report, the Assessing Officer proceeded to pass an assessment order dated 28.09.2021 under section 143(3) read with section 144B, computing the long-term capital gain by adopting Rs. 2,23,37,669/- as the full value of consideration. While adopting this value the Assessing Officer specifically stated that the assessment was "subject to rectification on receipt of valuation report from the Valuation Officer."

5. The Assessing Officer disallowed certain items claimed by the assessee including Rs. 3,01,745/- from the cost of acquisition, Rs. 14,42,029/- representing indexed cost of improvement towards furniture and fixtures and Rs. 61,000/- being expenses incurred for the purpose of transfer. The AO determined the Long-Term Capital Gain at Rs. 68,35,358/-

6. Aggrieved, the assessee preferred an appeal before the learned CIT(A)contending that the assessment order dated 22.09.2021 was without jurisdiction as the Assessing Officer passed the order without waiting for the valuation report from the DVO and passed in violation of section 50C(2) as well as section 153, which excludes from limitation the period commencing from the date of reference to the Valuation Officer till the date of receipt of the report.

7. During the pendency of the appeal, the Assessing Officer received the valuation report from the DVO dated 25.09.2024. As per the said report, the fair market value of the subject property was determined at Rs. 1,94,81,000/-, as against Rs. 2,23,37,669/- adopted in the original assessment order. Based on the said valuation report, the Assessing Officer passed a rectification order under section

154 dated 20.11.2024, reducing the assessed long-term capital gain to Rs. 39,78,689/-.

8. The learned CIT(A) dismissed the assessee's appeal.

9. The learned CIT(A) observed that the Assessing Officer had referred the matter to the Valuation Officer under section 50C(2) to ascertain the fair market value of the property sold, and that the DVO's report was awaited at the time of assessment. It was noted that the Assessing Officer, while completing the assessment on 22.09.2021, had taken the stamp-duty valuation of Rs. 2,23,37,669/- as the deemed sale consideration. The CIT(A) held that the Assessing Officer was empowered to do so, since the DVO's report had not been received despite adequate time being allowed, and that the order could subsequently be rectified under section 154 once the DVO's report was received. Relying on the language of sections 142A, 153, and 155(15), the CIT(A) reasoned that the Assessing Officer was competent to finalise the assessment and later amend it if the valuation report necessitated such modification. The CIT(A) therefore concluded that the assessment order was legally valid and did not suffer from want of jurisdiction or violation of procedure under section 50C. The assessee's contention that the order was illegal for having been passed before receipt of the DVO's report was rejected.

10. Before CIT(A), the assessee also contended that the order was provisional in nature since it was made "subject to rectification on receipt of the valuation report," which the Act does not contemplate. The CIT(A), after reproducing the assessee's arguments and case laws cited, including *Darshan Buildcon v. ITO (111 taxmann.com 12)*, *M. Lodha Impex v. ITO (96 taxmann.com 41)*, and *Jagdish P. Bhatt v. ITO (83 taxmann.com 98),* rejected the contention holding that the order

was not provisional. The CIT(A) noted that the assessment was passed under section 143(3) read with section 144B, and nowhere did it indicate that it was provisional or incomplete. The CIT(A) further recorded that the Assessing Officer had computed total income, determined tax liability, and issued demand notice under section 156, which conclusively established that the assessment was final. The CIT(A) also observed that section 155(15) read with section 153 provides a mechanism for amending the order once the DVO's valuation is received. Consequently, the CIT(A) held that the order could not be termed provisional or without jurisdiction.

11. Before CIT(A), the assessee further contended that the Assessing Officer failed to grant an effective opportunity to rebut the adoption of stamp duty valuation and that her statutory right under section 50C(2) stood violated. The CIT(A) held that the reference to the DVO itself was sufficient compliance with section 50C(2), and that the Assessing Officer was justified in proceeding with the available data when the DVO's report was delayed. The CIT(A) held that the assessee's right under section 50C had not been infringed, as the reference was duly made. The decisions of Hon'ble Madras High Court in *N. Meenakshi v. ACIT*[2010 (1) CTC 44]and *Jagannathan Chitta v. ITO417 ITR 61* relied upon by the assessee were held to be distinguishable on facts.

12. The CIT(A) dealt with the assessee's objection to the disallowance of Rs. 3,01,745/- from cost of acquisition, Rs. 14,42,029/- claimed as indexed cost of furniture, and Rs. 61,000/- claimed as transfer-related expenses. Upon examination of the purchase deed and supporting evidence, the CIT(A) found that the total purchase cost was correctly taken by the Assessing Officer at Rs. 68,74,750/- comprising Rs. 65,17,070/- plus stamp duty of Rs.

3,26,000/- and registration charges of Rs. 31,680/-.The CIT(A) noted that the assessee failed to produce any evidence to substantiate the higher cost claimed at Rs. 71,76,495/-. It was further observed that the alleged cost of furniture of Rs. 14,42,029/- was not mentioned in the registered sale deed and hence could not be considered as improvement cost under section 48. As regards Rs. 61,000/- claimed as transfer expenses, the CIT(A) held that the same was based on an unsigned invoice for society charges and was not wholly connected with the transfer. The disallowances were thus upheld.

13. Further aggrieved by the order of CIT(A), the assessee is in appeal before us raising following grounds:

1. *The Ld. CIT(A) erred in upholding the Order dated 22.09.2021 even when the Ld. AO assumed Rs. 2,23,37,669 to be the fair market value of the subject property merely based on the value adopted for the purposes of stamp duty without waiting for the valuation report of the valuation officer or accepting the documents submitted by the Appellant showing that 1,75,00,000 was the actual consideration received by the Appellant.*
2. *The Ld. CIT(A) erred in upholding the Order dated 22.09.2021 without considering that the said Order is without jurisdiction and is liable to be quashed since the Order dated 28.09.2021 has been passed when the matter had been referred to a Valuation Officer by the Ld. AO and the time limit stipulated under the Act within which the Valuation Officer was to provide with its report was still pending.*
3. *The Ld, CITA) erred in upholding the Order dated 22.09.2021 without considering that the said Order was passed without taking note of Section 153 of the Act which excludes the period commencing from the date of reference to a Valuation Officer till the receipt of the valuation report for computing the limitation period.*
4. *The Ld. CIT(A) erred in upholding the Order dated 22.09.2021 by holding that the said Order is not a provisional Order without considering that an order subject to rectification upon receipt of the valuation report is exactly a provisional Order and is thus without jurisdiction and is liable to be quashed since there is no provision in the income-tax Act which permits the Ld. AO to pass a provisional assessment Order u/s 143(3).*
5. *The Ld. CIT(A) erred in upholding the Order dated 22.09.2021 without considering that the Order of the Ld. AO is in*

gross violation of principles of natural justice and is liable to be quashed since the right of the Appellant under Section 50C which is a statutory right is violated.

6. *The Ld. CIT(A) has erred in law and on facts by disallowing Rs. 3,01,745 from the cost of acquisition, Rs. 14,42,029 from being the indexed cost of improvement which pertains to the furniture and Rs. 61,000 being expenses incurred for the purpose of the transfer without considering that no opportunity was granted to the Appellant to produce additional documents nor was any hearing granted to the Appellant to explain the documents submitted.*
7. *The Ld. CIT(A) has erred in law and on fact in not considering that the Assessment Order is itself illegal and absolutely without jurisdiction and the subsequent rectification Order of such illegal assessment Order is also liable to be quashed.*
8. *Ld. CIT(A) has erred in law and on facts in not considering that rectification u/s 154 is only of a mistake apparent on record. Therefore, stating in the impugned Order that the same would be subject to rectification of valuation Order which was not on record while passing the Order u/s 143(3) is absolutely perverse and without jurisdiction.*

Your Appellant craves leave to add, amend, alter, edit, delete, modify, withdraw, change or substitute all or any of the grounds of appeal at the time of or before the hearing of this appeal.

14. The learned Authorised Representative (AR) reiterated the facts of the case and submitted that the original assessment order dated 22.09.2021 passed under section 143(3) r.w.s. 144B is provisional in nature and, therefore, not a valid and sustainable order in law. It was submitted that the Assessing Officer himself had recorded in the body of the order that the same was "subject to rectification upon receipt of the valuation report" from the Valuation Officer to whom a reference had already been made under section 50C(2) of the Act. The AR further contended that the CIT(A) failed to appreciate this jurisdictional infirmity and proceeded to decide the appeal with reference to the rectification order passed under section 154 by the Assessing Officer, instead of adjudicating the legality of the original assessment order dated 22.09.2021. It was submitted that the rectification order being consequential in nature could not cure the fundamental defect in the original assessment.

15. In support of the above proposition, the AR drew attention to the specific grounds of appeal filed before the CIT(A) and the judicial precedents relied upon before the CIT(A).

16. The learned AR further submitted that the sale of the property was occasioned under compelling and genuine financial hardship. The property was mortgaged to HDB Financial Services as security for loans taken by *Rajni Combustion Pvt. Ltd.*, a family concern managed by the assessee's late husband, Mr. Arvind Birla. Following his untimely demise on 10.11.2017, the company faced acute financial stress, with an outstanding loan exceeding Rs. 10 crore, and the account having been classified as NPA. In view of the imminent threat of attachment by the lender and the prevailing slump in the real estate market, the assessee had no alternative but to sell the property at a realistic market price of Rs. 1.75 crore to discharge the bank liabilities and salvage part of the asset value.

17. The learned Departmental Representative (DR), on the other hand, supported the findings of the Assessing Officer and the CIT(A) and submitted that there was no illegality in the assessment proceedings. The DR pointed out that the reference to the Valuation Officer under section 50C(2) was made only at the instance of the assessee, who had disputed the value adopted for stamp duty purposes. It was therefore contended that the Assessing Officer was justified in completing the assessment on the basis of the value adopted by the stamp valuation authority, since the DVO's report was not available within the statutory time and the assessment was getting barred by limitation. The DR further submitted that the subsequent rectification under section 154, made upon receipt of the valuation report, only gave effect to the correct valuation determined by the DVO, and therefore, the same could not be said to be without

jurisdiction. It was accordingly urged that both the assessment order and the rectification order were passed in accordance with law, and the CIT(A) has rightly confirmed the same.

18. We have carefully considered the rival submissions, perused the assessment order, rectification order under section 154, order of the learned CIT(A), the paper book filed by the assessee, and the judicial precedents cited. The controversy essentially lies within a narrow compass, whether the assessment order dated 22.09.2021 passed without awaiting the valuation report from the Departmental Valuation Officer (DVO) is legally sustainable and whether the subsequent rectification under section 154 could cure such a defect.
It is an undisputed fact that the Assessing Officer, having noticed that the sale consideration disclosed by the assessee was lower than the stamp duty valuation, invoked section 50C(1) and, upon the assessee's request, made a reference to the Valuation Officer under section 50C(2). Once such a reference is made, the statutory procedure mandates that the Assessing Officer must await the report of the Valuation Officer before finalising the assessment. The scheme of section 50C(2) read with section 142A(6) and Explanation 1(iii) to section 153 makes this position abundantly clear. The law explicitly excludes, for the purpose of limitation, the period commencing from the date of reference to the Valuation Officer till the date on which the report is received.

19. The legislative intent is that the assessment should be completed on the basis of the DVO's determination and not by pre-empting it. Completion of assessment without awaiting the report would defeat the very purpose of the statutory reference mechanism. The assessment order dated 22.09.2021 passed while the reference was pending and before receipt of the DVO's report cannot be said to

be a valid and complete assessment in the eyes of law. The observation of the Assessing Officer that the assessment is "subject to rectification on receipt of valuation report" reinforces that the order was not final. Such a conditional or contingent assessment is alien to the scheme of the Act, which provides for only one final assessment under section 143(3) and does not contemplate a provisional or tentative determination of income.

20. The subsequent rectification order dated 20.11.2024, passed after receipt of the DVO's report, seeks to re-compute the capital gains by adopting the DVO's value. However, the DVO's report was not in existence when the original assessment was framed and hence could not form part of the "record" of the assessment. The law is well settled that rectification under section 154 can be exercised only to correct an error apparent from the record and not to bring in or rely upon a subsequent event or fresh material.

21. The Co-ordinate Bench in case of **Kirit P. Thakkar v. ITO, ITA No. 5892/Mum/2010** held that a valuation report received after completion of assessment cannot constitute a 'mistake apparent from record' within section 154. The power of rectification cannot be exercised to substitute or re-compute income on the basis of a subsequent report. Relevant paras are reproduced below:

> *5. After considering the rival contention and relevant material on record, we note that the original assessment was completed on 26.12.2006 whereby the long term capital gain on sale of 1/3rd shares in the residential property was computed at Rs. 25,62,833/-. The Assessing Officer allowed deduction u/s 54 for investment in the residential property by the assessee. Though, during the assessment proceedings, the Assessing Officer referred the property to the DVO for determining the FMV as on 1.4.1981 under the provisions of sec.55A; however, the DVO report was not received before completion of the assessment. Since the assessment was framed without the valuation report of the DVO; therefore, returned income was accepted by the Assessing Officer. Subsequently, the Assessing Officer received the*

DVO's report which has valued the property as on 1.4.81 at Rs. 8,73,054/-
5.1 After receiving the report of the DVO, the Assessing Officer invoked the provisions of sec. 154 for re-computation of the long term capital gains on sale of 1/3rd shares of the residential property. The indexation cost of the property as per the valuation of the DVO is Rs. 40,42,240/- as against the indexed cost of acquisition adopted by the assessee is at Rs.1,04,17,500/-. The Assessing Officer accordingly worked out the capital gain at Rs. 46,87,920/- while passing the order u/s 154 dt 24.3.2008.
6. It is thus clear that while resorting to the provisions of sec. 154, the Assessing Officer re-determined the issue of long term capital gains and particularly, the FMV as on 1.4.1981. It is settled proposition of law that a decision of a debatable point of law or fact cannot be corrected u/s 154 of the I T Act. The issue of determining the FMV as on 1.4.81 is highly debatable one and based on the estimates. Therefore, on such issue, any decision is not free from subjective consideration. It is not the case of the simple overlooking a provision of law or clerical or calculation mistake in computation of income; but it is a point to be decided by application of fact, law and mind as well. Therefore, the issue of FMV as on 1.4.81 does not fall under the expression 'mistake apparent on record', which can be rectified without there being any necessity to re-work the matter or to re-appraisal the facts. Further, the DVO report is subsequent development to the completion of the assessment u/s 143(3) and therefore, considering the fresh material on the point of valuation/FMV of the property is beyond the scope of section 154. Under sec. 154 only a mistake obvious and apparent on record can be rectified and not something which can be established by a process of long drawn reasoning on the point on which there may conceivably be two opinion possible. Therefore, in the facts and circumstances of the case, the issue of valuation/FMV accepted by the Assessing Officer while passing the assessment order u/s 143(3) cannot be disturbed and re-determined under the provisions of sec. 154, as the said issue, in our view, is not an error or mistake apparent on the face of the order, which can be rectified under the provisions of sec. 154. The Assessing Officer has travelled beyond his jurisdiction while passing the order u/s 154. Accordingly, we set aside the order passed u/s 154 as well as the order of the CIT(A) and delete the addition made by the Assessing Officer while passing the order u/s 154.

22. Accordingly, the so-called rectification order dated 20.11.2024, passed after receipt of the DVO's report, cannot be sustained in law. The report of the Valuation Officer came into existence only after the completion of assessment and, therefore, did not form part of the "record" of the assessment proceedings. The Assessing Officer could

not invoke section 154 to re-compute capital gains on the strength of such subsequent material. The authority of law under section 154 extends only to correction of mistakes apparent from the record, not to a situation where a fresh valuation or new evidence is brought in after completion of the assessment. Further, the very act of the Assessing Officer recording in the assessment order that it was "subject to rectification on receipt of valuation report from the Valuation Officer" shows that the order was incomplete and contingent upon a future event. The Income-tax Act does not recognize or authorize any such provisional assessment under section 143(3). Once the Assessing Officer had chosen to refer the matter to the DVO under section 50C(2), he was bound by statute to await the report—especially since Explanation 1(iii) to section 153 expressly excludes such period from limitation. By proceeding to finalize the assessment without the DVO's report and by leaving it open for rectification later, the Assessing Officer acted contrary to the legislative scheme and beyond the scope of his jurisdiction. Hence, the subsequent rectification purportedly made under section 154 is not a mere correction of an error apparent on record but a substantive re-determination of income on the basis of fresh material. Such an action amounts to review or reassessment, which is impermissible under section 154.

23. Section 153(5) read with Explanation 1(iii) provides that the period commencing from the date of reference to the Valuation Officer to the date of receipt of the report is to be excluded for computing the period of limitation. This statutory exclusion is a legislative recognition that the Assessing Officer is expected to await the valuation report and that the assessment cannot be completed prematurely. The Assessing Officer, therefore, had sufficient time in law to defer completion of assessment until the DVO's report was

received. The action of finalising the assessment despite the pending reference is contrary to this legislative mandate.

24. Section 50C(2) of the Act establishes a mandatory procedural safeguard in favour of the assessee whenever the value adopted by the stamp valuation authority is disputed. The provision obliges the Assessing Officer, upon such objection, to refer the valuation of the capital asset to a Departmental Valuation Officer for determination of its fair market value. This mechanism, by incorporation of the procedure prescribed under section 16A of the Wealth-tax Act, 1957, mandates that before finalising such valuation, the Valuation Officer must give the assessee a reasonable opportunity of being heard and to produce evidence in support of the declared value. Failure to adhere to this procedure or to afford the assessee an opportunity to raise objections to the proposed valuation constitutes a violation of the statutory right vested under section 50C(2) and renders the assessment legally unsustainable as being contrary to the principles of natural justice. In the present case, though the Assessing Officer did make the reference, he failed to await the DVO's determination and instead proceeded to compute capital gains based on the stamp duty valuation. This deprived the assessee of the statutory right to contest the valuation before an independent authority. The violation of section 50C(2), being a procedural safeguard founded on principles of natural justice, renders the assessment unsustainable.

25. We also find substantial force in the assessee's submission regarding the exceptional hardship under which the property in question was sold and the consequent deprivation of opportunity to be heard on the DVO's valuation. The record reveals that the assessee was compelled to dispose of the property owing to acute personal and financial exigencies, and the sale was bona fide, negotiated at a price

consistent with prevailing market conditions. In such circumstances, it cannot be said that the transaction was designed to evade tax or to understate consideration. Notwithstanding this, the Assessing Officer adopted the stamp duty valuation without awaiting the report of the Valuation Officer and without affording the assessee an opportunity to contest the valuation subsequently made. It is pertinent to note that no opportunity as mandated under section 16A(4) of the Wealth-tax Act, 1957, incorporated into section 50C(2) of the Income-tax Act, was granted to the assessee. The absence of such opportunity constitutes a clear violation of the statutory procedure and the principles of natural justice. Having regard to these circumstances, we are of the opinion that the assessee suffered genuine hardship both in the course of sale and in the subsequent assessment proceedings.

26. We further observe that the learned CIT(A) has not dealt with the judicial precedents specifically relied upon by the assessee in support of her contentions. The order of the CIT(A) merely records that the decisions cited are "distinguishable on facts," without undertaking any analytical discussion or assigning reasons for such distinction. The appellate authority is expected to examine each precedent cited before it, analyse its ratio, and record findings as to why it does or does not apply to the facts of the case. A summary rejection of binding or persuasive authorities without reasoned evaluation amounts to non-application of mind and renders the order vulnerable to judicial scrutiny. In the present case, such omission further weakens the sustainability of the impugned appellate order.

27. On merits, the disallowances made by the Assessing Officer and sustained by the CIT(A) also cannot be upheld. The records reveal that the assessee was not afforded an effective opportunity to

substantiate the claims with documentary evidence. The CIT(A) decided the matter without any further hearing despite the assessee's request to produce additional material. The findings of the CIT(A) thus suffer from violation of natural justice and cannot be treated as conclusive. The issues relating to cost of acquisition, indexed cost of improvement and transfer expenses require verification by the Assessing Officer in light of the supporting documents, if any, produced by the assessee.

28. In view of the above discussion, we hold that:

i. The assessment order dated 22.09.2021 passed under section 143(3) read with section 144B without awaiting the DVO's report, when such report was statutorily awaited, is not sustainable.

ii. The subsequent rectification order dated 20.11.2024 under section 154 is also not sustainable, as it seeks to alter the assessment based on material not forming part of the original record and cannot be regarded as a "mistake apparent from record."

iii. The assessee's statutory right under section 50C(2) stood violated, and the assessment is consequently vitiated for breach of mandatory procedure and principles of natural justice.

iv. The CIT(A) erred in law and on facts in upholding both the assessment and rectification orders and in confirming disallowances without proper opportunity.

29. Accordingly, the assessment order dated 22.09.2021, framed without awaiting the valuation report in violation of the statutory mandate under section 50C(2) read with section 153, as well as the rectification order dated 20.11.2024 passed under section 154 on the

basis of material not forming part of the assessment record, are declared to be invalid and are accordingly quashed. As the very foundation of the assessment stands vitiated on account of jurisdictional infirmities and breach of mandatory procedure, no further adjudication on the merits of the additions is warranted.

30. The appeal of the assessee is allowed.

This Order pronounced in Open Court on 28/11/2025

Sd/-	**Sd/-**
(SANJAY GARG)	**(MAKARAND V. MAHADEOKAR)**
JUDICIAL MEMBER	**ACCOUNTANT MEMBER**

Ahmedabad; Dated 28/11/2025

TANMAY, Sr. PS ***TRUE COPY***

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent.
3. संबंधितआयकरआयुक्त/ Concerned CIT
4. आयकरआयुक्त(अपील) / The CIT(A)-
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, अहमदाबाद/ DR, ITAT, Ahmedabad
6. गार्डफाईल / Guard file.

आदेशानुसार/BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)

आयकर अपीलीय अधिकरण, अहमदाबाद/ITAT, Ahmedabad