आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

BEFORE SHRI R.K. PANDA, VICE PRESIDENT
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1619/PUN/2024
निर्धारण वर्ष / Assessment Year : 2017-18

Kudale Agro Goods, Flat No. 1 & Shop No. 1, First Floor, Bhuleshwar, At Post Yavat Daund, Pune-412214 PAN : AAQFK3223R	**Vs.**	Income Tax Officer, Circle – 14, Pune
अपीलार्थी / Appellant		**प्रत्यर्थी / Respondent**

Assessee by :	Shri Pramod S. Shingte
Department by :	Shri Ramnath P. Murkunde
Date of hearing :	11-11-2024
Date of Pronouncement :	07-02-2025

आदेश / ORDER

PER ASTHA CHANDRA, JM :

The appeal filed by the assessee is directed against the order dated 14.06.2024 of the Ld. Additional/Joint Commissioner of Income Tax (Appeals)-8, Delhi **["Addl./JCIT(A)"]** pertaining to Assessment Year **("AY")** 2017-18.

2. Briefly stated, the facts of the case are that the assessee is a firm engaged in the business of trading Jaggery Products. For AY 2017-18, the assessee filed its return of income on 20.09.2017 declaring total income of Rs.46,69,050/-. The case was selected for scrutiny under CASS and accordingly notice(s) u/s 143(2)/142(1) of the Income Tax Act, 1961 (**the "Act"**) along with questionnaire were issued and served upon the assessee online through ITBA portal. In response thereto, the assessee filed its e-reply along with the supporting documents/details as called upon which was duly considered by the Ld. Assessing Officer **("AO"**).

2.1 During the course of the assessment proceedings, the Ld. AO found that the assessee has shown unsecured loan of Rs.4,79,21,411/- as on 31.03.2017 and paid total interest of Rs.13,06,833/- to four Non Banking Financial Companies (**"NBFCs"**); namely : (i) Bajaj Finance Ltd.; (ii) IDFC First (Capital First) Ltd.; (iii) Tata Capital Finvest Ltd. and (iv) M/s Religare Finvest Ltd. which was debited to the profit and loss account of the

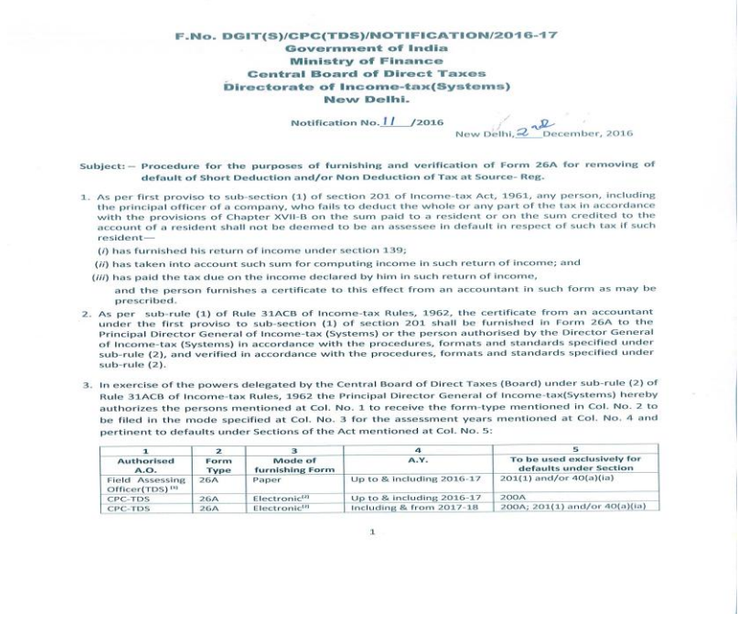
assessee. However, the assessee has not deducted TDS on the interest paid to these four NBFCs. The Ld. AO, therefore, issued a show cause notice dated 14.12.2019 asking the assessee as to why the interest paid by the assessee should not be disallowed under the provisions of section 40(a)(ia) of the Act and added to the income of the assessee for the relevant AY 2017-18, as neither the TDS has been deducted on these interest payments nor Form 26A has been submitted by the assessee. Since, the assessee did not respond and due to the time barring nature of the pending proceedings, the Ld. AO proceeded to complete the assessment at an assessed income of Rs.50,61,100/- by making an addition of Rs.3,92,050/- on account of disallowance made u/s 40(a)(ia) of the Act, to the returned income of Rs.46,69,050/- vide order dated 19.12.2019 passed u/s 143(3) of the Act.

3. Aggrieved, the assessee challenged the order of the Ld. AO before the Ld. CIT(A) contending that the Ld. AO erred in making disallowance of Rs.3,92,050/- being (30% of interest expenses of Rs.13,06,800/-) u/s 40(a)(ia) of the Act on account of failure to deduct TDS thereon contending that the case of the assessee is covered under proviso to section 40(a)(ia) of the Act. Before the Ld. CIT(A), the assessee submitted that out of the four parties, three parties, namely Bajaj Finance Ltd., IDFC First (Capital First) Ltd. and Tata Capital Finvest Ltd. have already paid tax due on the payment received by them from the assessee by showing their respective income in their return of income and have issued Form 26A and also given a confirmation that the said interest payments were included in total income and taxes due thereon were paid. Further, relying on the decision of Hon'ble Supreme Court in the case of Hindustan Coca Cola Beverage (P.) Ltd. Vs. CIT 293 ITR 226 (SC) support of its claim, the assessee submitted that the benefit of second proviso to section 40(a)(ia) r.w. first proviso to section 201(1) should be granted to the assessee in respect of the aforementioned three parties. So far as M/s Religare Finvest Ltd. is concerned, the assessee submitted two documents requesting the Ld. CIT(A) to delete the addition made by the Ld. AO; viz. (i) Communication dated 19.01.2017 along with the annexure (copy of lower tax deduction certificate u/s 197 of the Act) specifying the fact that said M/s Religare Finvest Ltd. has obtained a certificate of lower deduction of tax at source from the Assessing Officer and in the said certificate at Sr. No 7, they have taken the approval for TDS to be deducted at lower rate in case of the assessee. Unfortunately, the said certificate was not received by assessee in time and therefore, there was default in deduction. However, it is sufficient indicator that since said Religare Finvest Ltd, has categorically

taken lower deduction certificate in the name of assessee firm that means the said interest must have been accounted by them in their books of account; and (ii) An email received from Religare Finvest Ltd. (copy annexed) to indicate that when a request was made to issue Form 26A, they have denied issuing Form 26A as according to them, it is not mandatory to do so. But they have acknowledged the loan A/c no. XSMEPUN00077171 and also the earlier letter referred at point No. (i) above sufficiently indicates that the interest is paid to Religare Finvest Ltd. and being accounted by them.

3.1 After considering the above submissions of the assessee, the facts of the case and the position of law, the Ld. CIT(A) dismissed the appeal of the assessee and confirmed the findings of the Ld. AO for the reason that the assessee has neither withheld applicable tax on the interest payments to the NBFCs, which is an admitted fact nor furnished a certificate from an Accountant in prescribed form. The relevant observations and findings of the Ld. CIT(A) is as under :

> *"5. Findings : I have carefully considered the facts of the case, submissions of the appellant and position of law. The following is observed:*
>
> *1. No tax has been withheld by the appellant on interest payment of Rs. 13,06,833/- to the 04 NBFCs at applicable rates i.e. rates prescribed under the Act / authorised in the certificate u/s 197 of the Act.*
>
> *2. Form 26A was not submitted during the assessment proceedings though the same was requisitioned by the Ld. Assessing Officer.*
>
> *3. As per the appellant's submission reproduced above the appellant has claimed to have furnished copies of Form 26A, however, on perusal of the annexures it is observed that the appellant has submitted manually signed Annexure A' and not Form 26A as claimed.*
>
> *The Procedure for furnishing Form 26A electronically for correction and removal of technical defaults under the withholding tax provisions has been notified vide CBDT Notification No. 11 of 2016. Relevant extract of the Notification is reproduced below:*



F.No. DGIT(S)/CPC(TDS)/NOTIFICATION/2016-17
Government of India
Ministry of Finance
Central Board of Direct Taxes
Directorate of Income-tax(Systems)
New Delhi.

Notification No. 11 /2016 New Delhi, 22 December, 2016

Subject:– Procedure for the purposes of furnishing and verification of Form 26A for removing of default of Short Deduction and/or Non Deduction of Tax at Source- Reg.

1. As per first proviso to sub-section (1) of section 201 of Income-tax Act, 1961, any person, including the principal officer of a company, who fails to deduct the whole or any part of the tax in accordance with the provisions of Chapter XVII-B on the sum paid to a resident or on the sum credited to the account of a resident shall not be deemed to be an assessee in default in respect of such tax if such resident—
   (*i*) has furnished his return of income under section 139;
   (*ii*) has taken into account such sum for computing income in such return of income; and
   (*iii*) has paid the tax due on the income declared by him in such return of income,
   and the person furnishes a certificate to this effect from an accountant in such form as may be prescribed.
2. As per sub-rule (1) of Rule 31ACB of Income-tax Rules, 1962, the certificate from an accountant under the first proviso to sub-section (1) of section 201 shall be furnished in Form 26A to the Principal Director General of Income-tax (Systems) or the person authorised by the Director General of Income-tax (Systems) in accordance with the procedures, formats and standards specified under sub-rule (2), and verified in accordance with the procedures, formats and standards specified under sub-rule (2).
3. In exercise of the powers delegated by the Central Board of Direct Taxes (Board) under sub-rule (2) of Rule 31ACB of Income-tax Rules, 1962 the Principal Director General of Income-tax(Systems) hereby authorizes the persons mentioned at Col. No. 1 to receive the form-type mentioned in Col. No. 2 to be filed in the mode specified at Col. No. 3 for the assessment years mentioned at Col. No. 4 and pertinent to defaults under Sections of the Act mentioned at Col. No. 5:

1 Authorised A.O.	2 Form Type	3 Mode of furnishing Form	4 A.Y.	5 To be used exclusively for defaults under Section
Field Assessing Officer(TDS)[1]	26A	Paper	Up to & including 2016-17	201(1) and/or 40(a)(ia)
CPC-TDS	26A	Electronic[2]	Up to & including 2016-17	200A
CPC-TDS	26A	Electronic[2]	Including & from 2017-18	200A; 201(1) and/or 40(a)(ia)

1

(1) The AO should ensure that interest on non-deduction of the whole or any part of the tax or failure in payment after deduction as required by or under this Act shall be paid before furnishing the statement in accordance with the provisions of the Act.
(2) Furnishing of Form 26A in electronic shall be enabled with effect from 15.01.2017.

4. The procedure for electronic filing of Form 26A is as follows:

4.1 Role of Deductor:

STEPS	PLACE OF ACTION	ACTION
1	TRACES Portal	**Get Details of Short Deduction:** Deductor needs to submit request to get details of short deduction.
2.	TRACES Portal	**Enter No Deduction transactions:** Deductor needs to enter details of No-Deduction transaction at TRACES, if any and submit transaction details at TRACES in the rows provided for this purpose.
3.	TRACES Portal	**Submit Request:** On submitting request, a Unique Request Number will be generated for further reference. The Short-Deduction and/or Non-Deduction request so submitted will be processed by TRACES and the successful transaction will be displayed to the Deductor after certain time. A unique DIN[3] will be generated by TDSCPC for unique Short deduction transaction. Similarly a unique Alpha-Numeric String (combination of TAN, PAN and F.Y.) will be generated for No-deduction transaction. Both of these unique numbers and strings will be displayed after successful processing by TRACES. These unique DINs and Alpha-Numeric Strings will be communicated electronically to E-Filing Portal and available for further action by Deductor.
4.	Offline	The deductor will communicate the DINs and/or Alpha-Numeric Strings generated in step no. 3 for each of the Short-Deduction and/or Non-Deduction transactions to the accountant identified for certifying Annexure A and obtain the membership no. of such accountant to be used in step no. 5.
5.	E-Filing Portal (Login as Deductor)	**Locate DIN on which Form 26A effect is to be given:** Locate and select relevant DIN in menu driven option for which request for Form 26A is to be submitted. **Locate No Deduction Transactions on which Form 26A effect is to be given:** Locate and select No-Deduction transaction for which request for Form 26A is to be submitted.
6.	E-Filing Portal	**Authorize Membership Number of Accountant [4]:** Deductor, after ascertaining the membership number of the accountant who is to certify Annexure A of Form 26A, needs to authorize such accountant by entering his membership number in respect of each of the Short-Deduction and Non-Deduction transactions(in one or more sessions) and submit these authorizations.
7.	E-Filing Portal	**Certification from Authorized Accountant:** On successful authorization by Deductor, the Accountant so authorized on E-Filing Portal may fill in the relevant details in Annexure A to Form 26A with respect to the Deductee in question and certify by digitally signing Annexure A. The details of unique DINs and Alpha-Numeric Strings will become visible to the authorized accountant(when he logs into his own account as a registered accountant on E-Filing Portal) only when Deductor has authorized such an accountant with respect to any Short-Deduction and/or Non-Deduction transaction.
8.	E-Filing Portal	**Submit Digitally signed Form 26A:** Once registered Accountant/Accountants certify DINs and/or Alpha-Numeric Strings, deductor needs to digitally sign the form and submit its final request. Consequently, these submitted records will

2

		Consequently, these submitted records will be shared with the FAOs concerned.
9.	TRACES Portal	**View Modified Status of default:** Once request has been processed, short deduction will be re-calculated and Late Deduction Interest will be generated accordingly, which can be viewed by Deductor.
10.	NSDL\TRACES Portal	**Make payment for Modified Late Deduction Interest:** Deductor needs to pay Late deduction Interest amount, according to the modified computation.

[3] DIN is unique identification number of single Deductee row.
[4] Accountant shall have meaning assigned to it in the Explanation to sub-section (2) of section 288 of the I.T. Act, 1961.

4.2 Role of Accountant at E-Filing:

1. Accountant has to get himself registered at E-Filing Portal and share his membership number with the Deductor desiring to authorize him with respect to Short-Deduction and/or Non-Deduction.
2. Receive DINs and/or Alpha-Numeric Strings with respect to each of the Short-Deduction and/or Non-Deduction from the Deductor.
3. After being so authorized by Deductor and upon receiving DINs and/or Alpha-Numeric Strings from Deductor; login to E- Fling Portal with Accountant credentials.
4. Use DINs and/or Alpha-Numeric Strings to identify the Deductee rows which are to be verified.
5. Complete Annexure A to Form 26A with respect to the concerned Deductee.
6. Submit the Annexure A so completed by digitally signing it.

4.3 Role of e-filing:

For Deductor	Validations	TRACES
1. Provide view of Short-Deduction and/or Non-Deduction transactions to Deductor as communicated to E-Filing Portal electronically by CPC-TDS. 2. Allow Deductor to locate and select Short-Deduction and/or Non-Deduction transactions and authorize Accountant(s) with respect to each of these transactions by entering membership number of Accountant(s). 3. Allow Accountants so authorized to view Annexure A to Form 26A on the basis of DIN and/or Alpha-Numeric String; complete the Annexure; and submit it by digitally signing it. 4. Allow Deductor to view Form 26A including Annexure A to Form 26A so submitted by authorized Accountant(s) and submit this Form 26A by digitally signing it.	**Check mandatory Compliance:** ITR of Deductee(PAN) should have been filed u/s 139 and no demand should be payable at the time of assessment.	Share digitally signed Form 26A with CPC-TDS.

3

Thus, the appellant is not liable to be treated as an assessee in default if it furnishes a certificate from an accountant in such form as may be prescribed which has neither been famished in the assessment proceedings nor the appellate proceedings

4. Dissatisfied, the assessee is in appeal before the Tribunal by raising the following solitary ground of appeal :

> *"1. On the facts and in the circumstances of the case and in law lower authorities erred in making a disallowance of Rs. 3,92,050/- (being 30% of total interest paid Rs.13,06,800/-) u/s 40(a)(ia) on account of non-deduction of tax on interest paid to NBFCs. It is your appellant's contention that appellant's case is covered under proviso to section 40(a)(ia) and appellant prays for appropriate relief."*

5. The Ld. AR reiterated the same submission that was made before the Ld. CIT(A) and relying in the case of Hindustan Coca Cola Beverages Pvt. Ltd. (supra) submitted that as all the three parties except the fourth one, M/s Religare Finvest Ltd., have already included the interest payment made by the assessee to them in their respective income tax return and have already paid the due taxes thereon, no disallowance u/s 40(a)(ia) of the Act in respect of interest payments made to these three parties should be made in accordance with the second proviso to section 40(a)(ia) w.r. first proviso to sub-section 201(1) of the Act. The Ld. AR further relied on the decision of Cuttack Bench of the Tribunal in the case of Jai Mata Di Vs. ITO in ITA No. 508/CTK/2017 for AY 2014-15, dated 23.04.2018 wherein under the similar set of facts the Tribunal in turn relying on the decision of the Mumbai Bench of the Tribunal in the case of Karwat Steel Traders Vs. ITO, 145 ITD 370 (Mum) deleted the addition made by the Ld. AO on account of disallowance made u/s 40(a)(ia) of the Act on account of non-deduction of TDS on rent payment made to the payee.

5.1 As regards the interest payment to the fourth party i.e. M/s Religare Finvest Ltd., the Ld. AR admitted that the assessee failed to produce the necessary supporting documentary evidence before the Ld. CIT(A) i.e. ITR/ Form 26A. He submitted that given an opportunity the assessee shall submit the relevant details/documents in support of its claim to the satisfaction of the Ld. CIT(A)/AO and therefore requested that this limited issue may be set aside to the file of the Ld. CIT(A)/AO to examine and verify the claim of the assessee and modify the assessment order accordingly.

6. The Ld. DR supported the order of the Ld. AO/CIT(A). He, however, fairly conceded that the addition made by the Ld. AO and sustained by the Ld. CIT(A) in respect of three parties who have already paid the taxes due on their respective interest income received by the assessee may be deleted. However, with regard to the fourth party i.e. M/s Religare Finvest Ltd., the addition should be sustained as the assessee failed to produce the

required documentary evidence during the assessment as well as appellate proceedings inspite of ample opportunities granted to the assessee.

7. We have heard the Ld. Representatives of the parties, perused the material on record and judicial precedents relied upon by the Ld. AR. The facts of the case are not disputed. The paper book filed by the Ld. AR of the assessee shows that the three parties vis. Bajaj Finance Ltd., IDFC First (Capital First) Ltd. and Tata Capital Finvest Ltd. have issued Form 26A and confirmed that the interest payments made to them were included in their respective total income and that they have paid the due tax thereon (page 9 to 15 of the paper book refers containing copies of Form 26A). Admittedly, the assessee failed to deduct the TDS in respect of payment made to the fourth party i.e. M/s Religare Finvest Ltd. at lower rate as per section 197 certificate and no supporting document in terms of income tax return of the payee and/or Form 26A has been furnished before the Ld. CIT(A)/AO. The assessee has filed only a copy of e-mail and letter received from M/s Religare Finvest Ltd. acknowledging the loan given to the assessee and a copy of certificate for TDS at lower rate u/s 197 of the Act (page 7 and 8 of the paper book refers).

7.1 We have perused the decision of the Hon'ble Supreme Court in the case of Hindustan Coca Cola Beverages Pvt. Ltd. (supra) and find that the Hon'ble Supreme Court in the context of section 201(1) of the Act which also applies to the provisions of section 40(a)(ia) of the Act held that where deductee being recipient of income has already paid taxes on amount received from deductor, the department once again cannot recover tax from deductor on same income by treating deductor to be assessee-in-default for shortfall in its amount of tax deducted at source. The relevant observations and findings of the Hon'ble Supreme Court are as under :

> *"7. The Tribunal upon rehearing the appeal held that though the appellant-assessee was rightly held to be an assessee-in-default, there could be no recovery of the tax alleged to be in default once again from the appellant considering that Pradeep Oil Corporation had already paid taxes on the amount received from the appellant. It is required to note that the department conceded before the Tribunal that the recovery could not once again be made from the tax deductor where the payee included the income on which tax was alleged to have been short deducted in its taxable income and paid taxes thereon. There is no dispute whatsoever that Pradeep Oil Corporation had already paid the taxes due on its income received from the appellant and had received refund from the tax department. The Tribunal came to the right conclusion that the tax once again could not be recovered from the appellant (deductor-assessee) since the tax has already been paid by the recipient of income."*

7.2 We have also perused the order of the Cuttack Bench of the Tribunal in the case of Jai Mata Di (supra) wherein the Tribunal under the similar

set of facts to that of the assessee, has deleted the addition made by the Ld. AO/CIT(A) on account of disallowance of expenditure u/s 40(a)(ia) of the Act due to non-deduction of TDS. The relevant findings and observations of the Tribunal are as under :

> *"7. We have heard the rival submissions, perused the orders of lower authorities and materials available on record. We find that the Mumbai Bench Á' of the Tribunal in the case of Karwat Steel Traders vs ITO, 145 ITD 370 (Mum) has held as under:*
>
> > *"The amount cannot be allowed as deduction only in the event when tax is deductible at source under Chapter XVII-B and such tax has not been deducted or, after deduction has not been paid. In this case, the assessee was to deduct tax under provisions of section 194A. Section 194A is further qualified by the provisions of section 197A(1 A) wherein if a person furnishes a declaration in writing in prescribed Form and verified in the prescribed manner to the effect that tax on his estimated total income is to be included in computing his total income will be nil there is no need to deduct tax. The assessee has received such forms as prescribed from those persons to whom interest was paid/being paid and, accordingly, no deduction of tax was to be made in such cases. The default for non-furnishing of the declarations to the Commissioner as prescribed may result in invoking penalty as per provisions under section 272 A(2)(i), for which separate provision/procedure was prescribed under the Act. However, once Form 15G/Form 15H was received by the person responsible for deducting tax, there is no liability to deduct tax. Once there is no liability to deduct tax, it cannot be considered that tax is deductible at source under Chapter XVII-B as prescribed under section 40 (a)(ia). The provisions of section 40(a)(ia) can only be invoked in a case where tax is deductible at source and such tax has not been deducted or after deduction has not been paid. No such default occurred in this case. Accordingly, the provisions of section 40(a)(ia) are not applicable to the facts of the case. Both the Assessing Officer and Commissioner (Appeals) erred in considering that non-filing of form 15H invites disallowance under section 40(a)(ia). Suffice to say that on the facts of the case, there is no need to deduct tax at source and thus, there is no default committed by the assessee. Accordingly, disallowance under section 40(a)(ia) does not arise. Non-filing or delayed filing of such forms cannot result in disallowance under section 40(a)(ia). The grounds raised by assessee are allowed. Assessing Officer is directed to modify the order accordingly"*
>
> *In the instant case, we find that it is not in dispute that the assessee filed Form 26A together with income tax return of the recipients of the amount before the CIT(A). The only ground for rejecting the explanation of the assessee was that the said Form was not filed with Director General of Income Tax (Systems) or his authorised persons. Hence, in our considered view, for non-filing of the said Form before the Director General of Income Tax (Systems), the assessee can be visited with penalty as provided under the income Tax Act but no disallowance of the expenditure can be made u/s.40(a)(ia) of the Act in view of the above quoted decision of the Tribunal in the case of Karwat Steel Traders (supra). Hence, we set aside the order of the CIT(A) and delete the addition of Rs.2,24,662/- and Rs.11,24,266/- made by the Assessing Officer."*

8. In view of the factual and legal position set out above and the decision of the Tribunal (supra), in our view no disallowance of the interest payment made to the three parties; namely-Bajaj Finance Ltd., IDFC First (Capital First) Ltd. and Tata Capital Finvest Ltd. can be made u/s 40(a)(ia) of the Act as these three parties have already included the said interest

payment(s) as their income in their respective income tax return and have already paid the taxes due thereon which has been duly substantiated by production of the necessary documentary evidence by way of additional evidence before the Ld. CIT(A). We, therefore, set aside the order of the Ld. CIT(A) in respect of interest payment(s) made to these three parties and restore the issue back to the file of the Ld. AO with a direction to delete the addition made by him and confirmed by the Ld. CIT(A) in respect of these three parties and modify the assessment order accordingly.

9. As regards the payment made to the fourth party i.e. M/s Religare Finvest Ltd. is concerned, the assessee has not produced any concrete evidence before the Ld. AO/CIT(A) by way of confirmation letter/Form 26A to show that the said interest payment made to M/s. Religare Finvest Ltd. has been accounted as income for the relevant AY and offered for taxation and the said payee has already paid the taxes due on such payment(s) made to it by the assessee. In this view of the matter, in our considered opinion, we deem it fit to set aside the order of the Ld. CIT(A) on the issue of interest payment made to M/s Religare Finvest Ltd. by the assessee during the relevant AY and restore the same to the file of the Ld. AO to verify whether M/s Religare Finvest Ltd. has accounted for the said interest income and paid the taxes due thereon in the light of the documentary evidence already available on record and also such other necessary document/evidence that may be furnished by the assessee to substantiate its claim. The Ld. AO is therefore directed to consider the claim of the assessee as a result of such verification and modify the assessment order accordingly as per the fact and law, after giving due opportunity of being heard to the assessee. We direct and order accordingly. Thus, ground No. 1 raised by the assessee is partly allowed.

10. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 07th February, 2025.

Sd/-	Sd/-
(R.K. Panda)	(Astha Chandra)
VICE PRESIDENT	**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 07th February, 2025.
रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune