

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.03.2015

CORAM:

THE HON'BLE MR.JUSTICE R.SUDHAKAR
AND
THE HON'BLE MR.JUSTICE T.RAJA

Tax Case (Appeal) Nos.850 to 858 of 2014

P.Muthukaruppan .. Appellant in all the
Tax Case Appeals

-vs-

The Joint Commissioner
of Income Tax
Pondicherry Range .. Respondent in all
Pondicherry ... the Tax Case Appeals

Memorandum of Tax Case Appeals under Section 260A of the Income Tax Act, 1961 against the common order of the Income Tax Appellate Tribunal, 'A' Bench, Chennai in I.T.A.Nos.220 to 228/Mds/2014 dated 29.5.2014 for the assessment years 2008-09, 2009-10, 2010-11, 2011-12 & 2012-13 respectively.

Against the Order of the Commissioner of Income Tax(Appeals)-VI 121, Mahatma Gandhi Road, Chennai -34 dated 23.12.2013 in I.T.A.No.605/13-14/A-VI, 609/13-14/A-VI, 607/13-14/A-VI, 611/13-14/A-VI, 606/13-14/A-VI, 608/13-14/A-VI, 610/13-14/A-VI, 612/13-14/AV-I, 613/13-14/A-VI respectively for the assessment Years 2008-2009, 2010-2011, 2009-10, 2011-2012, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013 respectively. Against the penalty order passed by the Joint Commissioner of Income Tax made in CR.No.34/JCIT/PDy/271 D/12-13 dated 18.06.2012.

For Appellant :: Mr.S.Sridhar

For Respondent :: Mr.J.Narayanaswamy

JUDGMENT

(Judgment of the Court was made by T.RAJA, J.)

The appellant-assessee, aggrieved by the impugned common order passed by the Income Tax Appellate Tribunal 'A' Bench, Chennai in I.T.A.Nos.220 to 228/Mds/2014 dated 29.5.2014 for the assessment years 2008-09, 2009-10, 2010-11, 2011-12 & 2012-13 respectively, has brought all these tax case appeals raising the following substantial questions

"(1) Whether the Appellate Tribunal is correct in law in upholding the orders of the respondent in levying penalty u/s 271D of the Act for accepting loan in cash in excess of Rs.20,000/- within the purview of the provisions in section 269SS of the Act for the assessment years 2008-09 to 2011-12 even though the transactions were admittedly genuine and bona fide?

(2) Whether the Appellate Tribunal is correct in law in upholding the orders of the respondent in levying penalty u/s 271E of the Act for repayment of loan in cash in excess of Rs.20,000/- within the purview of the provisions in section 269T of the Act for the assessment years 2008-09 to 2012-13 even though the transactions were admittedly genuine and bona fide?

(3) Whether the Appellate Tribunal is correct in law in sustaining the penalties imposed u/s 271D & 271E of the Act by overlooking the fact of emergency borrowings in cash and the repayments in relation thereto both on the commercial/business as well as personal compulsions/ reasons, thereby establishing the reasonable/sufficient cause as contemplated in section 273B of the Act and further thereby vitiating the respondent's action in proceeding in the matter of levy of such penalties for the assessment years under consideration on the facts and in the circumstances of the case?"

2. The issue raised in all these appeals is pertaining to the levy of penalty under Sections 271D & 271E of the Income Tax Act for the assessment years 2008-09, 2009-10, 2010-11, 2011-12 & 2012-13 respectively on the appellant-assessee for violation of the provisions of Sections 269SS & 269T of the Income Tax Act, namely, accepting and repaying loan exceeding Rs.20,000/- in cash from/to the money lender, Mr.A.Kannan, Proprietor of M/s Vadamalayan Finance without assigning proper reasons and justification.

3. Arguing on the substantial questions of law, Mr.S.Sridhar, learned counsel for the appellant in all the appeals, heavily assailing the impugned order, submitted that the appellant received show cause notices under Sections 271-D and 271-E of the Income Tax Act dated 16.12.2011 from the assessing authority, namely, Joint Commissioner of Income Tax, Pondicherry Range, Pondicherry calling upon him to submit his explanation. On receipt of the same, he filed his reply dated 11.1.2012 seeking adjournment. Accepting the said request for adjournment, he was also issued with another notice dated 1.2.2012, which was served upon him on 6.2.2012. Again he sent another letter dated 16.2.2012 seeking adjournment on the ground that a close associate and senior citizen of his community/mentor in business passed away. On the basis of the said request also, the matter stood adjourned to 23.2.2012. Therefore, fresh notices were again issued to

him on 16.2.2012, 6.3.2012 & 17.4.2012 and the assessee sent his letters dated 23.2.2012, 15.3.2012 & 19.4.2012 seeking adjournment. However, when he sent his Chartered Accountant Mr. Jayachander to attend the hearing on 14.5.2012, sadly, for the reasons best known to him, it appears that he has not attended the hearing, as a result, the assessing authority has erroneously passed the impugned order holding him guilty under Sections 269SS and 269T of the Income Tax Act, consequently, penalty under Sections 271D and 271E of the Income Tax Act for each of the assessment years was levied. Aggrieved by the same, he preferred appeals before the Commissioner of Income Tax (Appeals), the appellate authority, inter alia, raising the following grounds:-

''(i) The object of introducing S.269SS is to eradicate the evil practice of making false entries in the account books and later giving explanation for the same. The alleged transactions are all genuine cash transactions and hence not violating the objective of the statute.

(ii) The learned JCIT failed to appreciate the fact that the transactions are all genuine and bona fide and the appellant could not get the loan by account payee cheque or demand draft as the lender insisted on transacting in cash and the said fact has been confirmed by the lender.''

When the appellant has specifically taken a ground that the transactions were all genuine and bona fide, inasmuch as he was unable to get the loan by account payee cheque or demand draft, as the lender insisted on transacting in cash and the said fact was also affirmed by the lender, it was not open to the assessing authority to turn down the justification of reasonable cause shown by the assessee, in order to exercise his discretionary power under Section 273B of the Income Tax Act. In the case on hand, no doubt the appellant, for the fault committed by his Chartered Accountant in not appearing before the assessing authority, however, has brought this fact to the notice of the appellate authority, making it clear that the transactions are all genuine and bona fide, therefore the appellate authority, in all fairness, ought to have accepted the grounds and justification taken by the appellant, but, unfortunately and erroneously, the order passed by the assessing authority has been confirmed by the appellate authority, he pleaded.

4. Aggrieved by the same, the appellant again went before the Income Tax Appellate Tribunal again taking a specific and conspicuous ground that the whole transactions were done by cash only, namely, no cheque or draft came into play. Arguing further the learned counsel further pleaded that when the appellant was under the compulsion to receive cash and on receipt of the cash amount as loan, was also compelled to repay the same by way of cash, it shows clearly that there was a bona fide transaction, therefore, that should be a better acceptable foundation for the Tribunal to accept the case of the

assessee for exercise of its discretionary power to set aside the penalty orders imposed under Sections 271-D and 271-E of the Act. But sadly, the Tribunal also, having received justification from the appellant, once again wrongly confirmed the orders passed by the authorities below, as a result, he was constrained to come to this Court by way of the present tax case appeals. The learned counsel for the appellant further submitted that when the appellant has admittedly received the cash amounts in question from the financier, as contended by the other side, during the course of investigation, the financier himself has deposed saying that he has been conducting the business by lending money only in cash, while that being the admitted position of the financier, till date, the department has not proceeded against the financier. In an identical circumstance, in respect of the very same assessee, when a similar issue was brought to the notice of the Income Tax Appellate Tribunal 'C' Bench, Mr. Sridhar further submitted that the very same explanation and the ground taken by the appellant was accepted by the Tribunal in I.T.A.Nos.1820 to 1825/Mds/2013 dated 31.10.2013 for the assessment years 2006-07 to 2010-11, on that basis, the penalty imposed against the appellant was set aside. While that being the case, the Tribunal ought not to have disbelieved the case of the appellant.

5. Adding further, he has continued to argue that when the appellant was at the mercy of the financier, for not submitting a reply before the assessing authority, he cannot be penalised, therefore, it is a fit case where the matter has to be remanded to the assessing authority, as the appellant has got a genuine and bona fide case for exercise of the discretionary power under Section 273-B of the Act by the assessing authority. He has also cited the following judgments in support of his submissions:-

- (i) Commissioner of Income Tax v. Speedways Rubber (P) Ltd., (2010) 326 ITR 31 (P&H);
- (ii) Commissioner of Income Tax v. Rashi Injection Moulders, (2014) 90 CCH 025 (Mad);
- (iii) Commissioner of Income Tax v. MAA Khodiyar Construction, (2014) 365 ITR 474 (Guj.);
- (iv) Commissioner of Income Tax v. Lakshmi Trust Co., (2008) 303 ITR 99 (Mad.);
- (v) Commissioner of Income Tax v. Balaji Traders, (2008) 303 ITR 312 (Mad.);
- (vi) Commissioner of Income Tax v. Ratna Agencies, (2006) 284 ITR 609 (Mad.);
- (vii) Commissioner of Income Tax v. Sunil Kumar Goel, (2009) 315 ITR 163 (P&H).

Further contending that when the appellant at no point of time has committed any error, as he received cash from the financier and this also has been accepted as a genuine transaction, the impugned order passed by the Tribunal is liable to be interfered with.

6. Concluding his arguments, reliance was placed on the judgment of the Punjab and Haryana High Court in the case of Commissioner of Income Tax v. Sunil Kumar Goel, (2009) 315 ITR 163, the learned counsel submitted that in an almost identical situation, on a challenge to the family transaction entered between two independent assesseees based on an act of casualness, the Punjab and Haryana High Court came to the conclusion that when the assessee satisfactorily established the reasonable cause under Section 273-B of the Act, he must be deemed to have established sufficient cause for not invoking the penalty proceedings under Sections 271D & 271E of the Act against him. Since the observation and the ratio decided by the Punjab and Haryana High Court clearly applies to the case of the appellant in this case, the impugned order passed by the Tribunal is liable to be set aside.

7. On the other hand, Mr. J. Narayanasamy, learned counsel for the respondent-Department, briefly indicating the non-cooperation of the assessee/appellant before the assessing authority, submitted that the instant appeals cannot be entertained on merits and they deserve to be dismissed. He has further submitted that when the appellant was issued with the show cause notices dated 16.12.2011 under Sections 271D and 271E of the Act, received by him on the same date, immediately thereupon, he sent a letter dated 11.1.2012 seeking adjournment. The assessing authority, accepting his request, granted adjournment. Again on receipt of another notice dated 1.2.2012, by another letter dated 6.2.2012, the appellant sought adjournment on the ground that one of his close associate and senior citizen belonging to his community passed away. Accepting the said reason, the matter was once again adjourned and a fresh notice dated 16.2.2012 was issued to the appellant on 17.2.2012. Again when the matter was processed, the representative of the appellant M/s. Ganesan and Company, Chartered Accountants filed adjournment letter on 23.2.2012. The appellant, who took several adjournments, did not come forward to submit any explanation for receiving the aforesaid amounts in cash. Therefore, when the appellant, was given all reasonable and fair opportunity repeatedly by the assessing authority, the appellant miserably failed to show reasonable cause before the assessing authority to exercise his power under Section 273-B of the Act. In such circumstance, after inviting an order at the hands of the assessing authority, it is not open to him to challenge the said order either before the appellate authority, the Tribunal or this Court on merits. When the appellant has miserably failed to make use of the repeated opportunities given, he is not entitled to rely upon the observation or the ratio laid down by either this Court or the Punjab and Haryana High Court in Sunil Kumar Goel's case. In all those cases, the assessee therein appeared before the assessing authority at the first instance and satisfied the assessing authority for having received the cash amount. But in the present case, the assessee did not explain his cause or represent his case before the authority. Therefore, it is not a good case for this Court to entertain the present appeals.

8. We find more merit in the submissions made by the learned counsel for the respondent-Department. For answering the issue, it will be useful to extract Sections 269SS and 269T of the Act, which read as follows:-

'Mode of taking or accepting certain loans and deposits.

269SS. No person shall, after the 30th day of June, 1984, take or accept from any other person (hereafter in this section referred to as the depositor), any loan or deposit otherwise than by an account payee cheque or account payee bank draft if,-

- (a) the amount of such loan or deposit or the aggregate amount of such loan and deposit ; or
- (b) on the date of taking or accepting such loan or deposit, any loan or deposit taken or accepted earlier by such person from the depositor is remaining unpaid (whether repayment has fallen due or not), the amount or the aggregate amount remaining unpaid ; or
- (c) the amount or the aggregate amount referred to in clause (a) together with the amount or the aggregate amount referred to in clause (b), is [twenty] thousand rupees or more:

Provided that the provisions of this section shall not apply to any loan or deposit taken or accepted from, or any loan or deposit taken or accepted by,-

- (a) Government ;
- (b) any banking company, post office savings bank or co-operative bank ;
- (c) any corporation established by a Central, State or Provincial Act ;
- (d) any Government company⁸⁴ as defined in section 617 of the Companies Act, 1956 (1 of 1956) ;
- (e) such other institution, association or body or class of institutions, associations or bodies which the Central Government may, for reasons to be recorded in writing, notify⁸⁵ in this behalf in the Official Gazette :

[Provided further that the provisions of this section shall not apply to any loan or deposit where the person from whom the loan or deposit is taken or accepted and the person by whom the loan or deposit is taken or accepted are both having agricultural income and neither of them has any income chargeable to tax under this Act.]

Explanation.-For the purposes of this section,-

[(i) "banking company" means a company to which the Banking Regulation Act, 1949 (10 of 1949), applies and includes any bank or banking institution referred to in section 51 of that Act ;]

(ii) "co-operative bank" shall have the meaning assigned to

it in Part V of the Banking Regulation Act, 1949 (10 of 1949) ;

(iii) "loan or deposit" means loan or deposit of money.]

Mode of repayment of certain loans or deposits

269T. No branch of a banking company or a co-operative bank and no other company or co-operative society and no firm or other person shall repay any loan or deposit made with it otherwise than by an account payee cheque or account payee bank draft drawn in the name of the person who has made the loan or deposit if—

(a) the amount of the loan or deposit together with the interest, if any, payable thereon, or

(b) the aggregate amount of the loans or deposits held by such person with the branch of the banking company or co-operative bank or, as the case may be, the other company or co-operative society or the firm, or other person either in his own name or jointly with any other person on the date of such repayment together with the interest, if any, payable on such loans or deposits, is twenty thousand rupees or more:

Provided that where the repayment is by a branch of a banking company or cooperative bank, such repayment may also be made by crediting the amount of such loan or deposit to the savings bank account or the current account (if any) with such branch of the person to whom such loan or deposit has to be repaid :

[Provided further that nothing contained in this section shall apply to repayment of any loan or deposit taken or accepted from—

(i) Government;

(ii) any banking company, post office savings bank or co-operative bank;

(iii) any corporation established by a Central, State or Provincial Act;

(iv) any Government company as defined in section 617 of the Companies Act, 1956 (1 of 1956);

(v) such other institution, association or body or class of institutions, associations or bodies which the Central Government may, for reasons to be recorded in writing, notify in this behalf in the Official Gazette.]

Explanation.—For the purposes of this section,—

(i) "banking company" shall have the meaning assigned to it in clause (i) of the Explanation to section 269SS;

(ii) "co-operative bank" shall have the meaning assigned to it in Part V of the Banking Regulation Act, 1949 (10 of 1949);

(iii) "loan or deposit" means any loan or deposit of money which is repayable after notice or repayable after a period

and, in the case of a person other than a company, includes loan or deposit of any nature.]''

9. The provisions of Sections 269SS and 269T mandate that no amount should be received in cash in excess of the amount prescribed thereunder. The statement of the financier produced by the counsel for the Department and also relied upon by the appellant would be a case of money lending business by the financier repeatedly indulging in violation of the provisions of Sections 269SS & 269T of the Act. It is one thing to say that there was a compulsion on the part of the financier. Nevertheless, factually we find that the assessee has been taking loan and paying it in cash in total violation of the said provisions. The test insofar as non-levy of penalty under Sections 271D and 271E is established by Department. For invoking Section 273B the appellant has to establish a reasonable cause and satisfy the requirement therein. In the instant case, the assessing authority, the appellate authority as well as the Tribunal found that there is no reasonable cause. In any event, by record there is no explanation offered at the first instance by the assessee. It was argued before the Commissioner of Income Tax (Appeals) that there were some reasons for not complying with the requirement of law. It was found that the conduct of the assessee was in breach of the said provisions on more than one occasion and there was no justification of any business interest or exigency to violate the provisions of Section 269SS and 269T. It is not good to say that the financier compelled him to take loan by cash and repay by cash. That would not justify a case of reasonable cause. We wish to clarify that none of the decisions cited by the learned counsel for the appellant would show that Sections 271D and 271E cannot be applied to the present case. In all those decisions, there was an element of bona fide justification shown by the assessee in respect of the genuineness of the transactions and that the said transactions were never doubted by the Revenue at any point of time.

10. But in the present case, the entire transactions took place in Pondicherry, a major city and there appears to be no reason as to why the assessee should not have repaid the amount in cheque or demand draft (i.e.) through bank, assuming for a moment he received the loan in cash. The entire transaction between the assessee, a financier and the financier, who was also financing large number of persons, is apparently to evade the provisions of the tax authorities, which came to light after a survey was conducted and some documents and records were seized. Therefore, it is a case of infraction of law and it cannot be said to be a mere technical or venial breach. Indeed, it is a clear case of prejudice caused to the Revenue, because the nature of transactions conducted by the financier with the assessee and third parties are clearly not in accordance with the provisions of the Act. In one statement the financier clearly states that he used to conduct the money lending business in the names of third parties. The assessee on his part has been repeatedly, for every assessment year, conducted the business in the same manner by receiving and repaying the loan amount in cash. Hence, the same cannot be called as a bona

fide transaction and there is a reasonable cause. As a matter of fact, the conduct of the parties is more important to exercise the discretion under Section 273B of the Act. As the assessee has not passed the test of reasonable cause showing his bona fides, the provisions of Section 273B do not get attracted, more so, in a case of no explanation offered in spite of giving repeated chances therefor. On the facts in issue before us, there appears to be no justification to claim the benefit of Section 273B of the Act.

11. In the present case, as mentioned above, the appellant has been charged for violation of the provisions of Section 269SS and Section 269T of the Act on the ground that when a survey was conducted under Section 133A in the business premises of Mr.A.Kannan, Proprietor of Vadamalayan Finance on 8.10.2011, it was found that Mr.A.Kannan was doing money lending business, who chose to give loans to only selected group of persons after deducting interest for ten months; that the whole transaction was done in cash only, namely, no cheque or draft came into play; that the appellant was also found as one of the borrowers, as he received cash loan of Rs.15 lakhs on 21.6.2007 and the same was found to be repaid in cash for the assessment year 2008-09. For the assessment year 2009-10, the appellant received Rs.20 lakhs on 23.4.2008 and he repaid the same in cash. In the same assessment year on 7.3.2009, he had received another sum of Rs.20 lakhs, but there is no proof of repayment. For the assessment year 2010-11, on 9.1.2010, he received cash loan of Rs.20 lakhs and he had repaid the same in cash. For the assessment year 2011-12, the appellant took cash loan of Rs.20 lakhs on 3.11.2010 and had repaid a sum of Rs.23 lakhs in cash. Again during the assessment year 2012-13, he had repaid a sum of Rs.13 lakhs in cash. In view of the above transactions, the appellant was issued with the show cause notice under Sections 271D and 271E of the Act. The sworn statement recorded from Mr.A.Kannan, Prop. of M/s Vadamalayan Finance, in response to the summons issued under Section 131 on 21.9.2011 shows that the financier has admittedly lent a huge amount of Rs.74 lakhs to various parties by cash and he has also admitted that he had lent Rs.2 lakhs to the appellant. When a specific question was posed to him as to whether he was doing the money lending business by cheque or cash, he has answered that till then he has been doing the money lending business only by cash payment and cash repayment. Again Mr.Kannan, Prop. of M/s Vadamalayan Finance has also further admitted that he has been doing money lending business for the last 30 years. The appellant having taken loan amount by cash in contravention of the provisions of Section 269SS and repaying the same by cash in contravention of the provisions of Section 269T, cannot seek the support of Section 273B. The appellant has not explained as to the urgency, compulsion or any other important circumstance for the breach and that too repeatedly. As a matter of fact, Section 273B shows that no penalty shall be imposable on the person or the assessee, as the case may be, for any failure referred to in the said provisions, if he proves that there was reasonable cause for the said failure. In the case on hand, as mentioned above, when the appellant was issued with the show cause notice under Sections 271D & 271E on 16.12.2011, having sent a letter

dated 11.1.2012 seeking adjournment, was issued with another notice dated 1.2.2012. Again sending another letter dated 16.2.2012 sought another adjournment for one more week on the ground that a close associate and senior citizen of his community passed away on 16.2.2012. Once again after receiving fresh notice dated 16.2.2012 and another notice dated 24.2.2012, the appellant finally sent Mr.V.Jayachander, Chartered Accountant, who also filed adjournment letter on 24.7.2012. When the said Mr.V.Jayachander, Chartered Accountant appeared on 11.5.2012, thereafter, sadly, no one appeared. That apart, the assessee had not even filed any reply nor even the particulars called for vide order sheet entry dated 11.5.2012 and letter dated 2.5.2012. In the above background, taking into account the conduct of the assessee, the assessing authority, after giving repeated reasonable opportunities, finding no explanation whatsoever, was unable to exercise his discretion under Section 273B and accordingly imposed the penalty under Sections 271D & 271E of the Act. This finding has been affirmed by both the appellate authority and the Tribunal. When the finding of facts have been reached by all the authorities below, taking note of the conduct of the appellant, who was given sufficient opportunities by the assessing authority, we are unable to accept the prayer for remanding the matter to any of the authorities below. We are also not inclined to accept the subsequent explanation.

12. One another argument of Mr.S.Sridhar, learned counsel for the appellant placing reliance on the judgment of this Court in the case of Commissioner of Income Tax v. Balaji Traders, (2008) 303 ITR 312 (Mad), which held that if (i) there was business exigency forcing the assessee to take cash loans for the purpose of honouring the commitment viz., issuance of cheque on a particular date; (ii) the creditors were genuine persons and the transactions were never doubted by the authorities below; and (iii) there was no revenue loss to the State exchequer and satisfied that the assessee has shown reasonable cause for the above transactions can be applied to this case, is not tenable. The assessee in that case had satisfied the authority by showing reasonable cause for the above transactions that there was a business exigency which forced them to take cash loans for the purpose of honouring the commitment. As highlighted above, in the present case, after taking repeated adjournments before the assessing authority, the appellant-assessee neither came forward to file any reply nor even bothered to take part in the enquiry to explain the genuineness of the transaction. In addition thereto, in the case on hand, as the financier has been doing money lending business for 30 long years by giving and taking back loan amounts only through cash, there has been a huge revenue loss to the exchequer. It is not a case of business exigency. Hence the contention that there was no revenue loss to the exchequer is not tenable plea. Therefore, in our considered view, the said judgment is not applicable to the present case.

13. Similarly, the judgment of the Punjab and Haryana High

Court in the case of Commissioner of Income Tax v. Sunil Kumar Goel,

(2009) 315 ITR 163 relied upon by the learned counsel for the appellant is also inapplicable to the present case, since in the said case, the Tribunal reached its conclusion by holding that a reasonable cause was shown by the assessee, for the failure to comply with the provisions of Section 269T of the Act, at the very first instance before the assessing authority. In the present case, as mentioned above, the appellant has not submitted any explanation whatsoever. Similarly, in yet another judgment of the Division Bench of this Court, in which one of us R.Sudhakar,J., who was speaking for the Court, has held clearly that the assessee therein had shown reasonable cause for availing loan from the agriculturists by properly placing the genuineness of the creditors who have been verified and the said transaction being found incapable of any suspicion by the authorities, hence, on that score, this Court refused to interfere with the order of the Tribunal, however, in the present case, as there was no explanation offered for availing such a huge cash loan transaction for number of years. Therefore, We hold that the above cited judgment cannot be made applicable to the facts of the present case.

14. For all the aforementioned reasons, we find the penalty order at the hands of the assessing authority is in consonance with law. The said order having been confirmed by both the appellate authority and the Tribunal, does not call for any interference by this Court. In fine, we finding no merits in the appeals no questions of law arises, much less no substantial questions of law. These Tax Case Appeals are dismissed. Consequently, M.P.Nos.1 of 2014 are also dismissed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

ss/ts

To

1. The Income Tax Appellate Tribunal
Chennai 'A' Bench
Chennai

2. The Joint Commissioner
of Income Tax
Pondicherry Range
Pondicherry.

3.The Commissioner of Income Tax(Appeal-VI)Chennai-34

2 cc to Mr.J.Narayanaswamy,Advocate, SR.No.17714/2015 & 17484/15
9 cc to Mr. S.Sridhar,Advocate, SR.No.17151/15

T.C.(A) Nos.850 to 858 of 2014