



IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 21.06.2021

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THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM
W.P.Nos.7689 & 7690 of 2014
and
M.P.Nos.1 & 1 of 2014

W.P.No.7689 of 2014

M/s.Aban Offshore Limited,
Rep.by its Vice President-Finance
Mr.Vijay Saheta
113, Janpriya Crest,
Pantheon Road, Egmore,
Chennai - 600 008.

..Petitioner

vs

The Additional Commissioner of Income Tax,
Transfer Pricing I
Room No.C-420, IV Floor, Main Building,
No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 034.

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in F.No.A-107/TPO-1/A.Y.2007-08 dated 29.01.2014 relating to Assessment Year 2007-08 on the file of the respondent, quash the same and render justice.

W.P.No.7690 of 2014

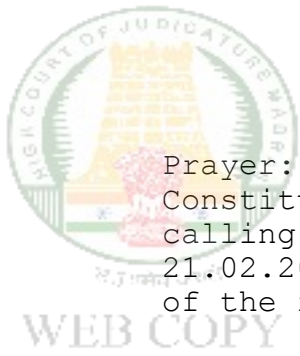
M/s.Aban Offshore Limited,
Rep.by its Vice President-Finance
Mr.Vijay Saheta
113, Janpriya Crest,
Pantheon Road, Egmore,
Chennai - 600 008.

..Petitioner

vs

The Deputy Commissioner of Income Tax,
Company Circle I (1)
VI Floor, New Block,
No.121, Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 034.

..Respondent



Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in PAN:AAACA3012H/13-14/148 dated 21.02.2014 relating to the Assessment Year 2007-08 on the file of the respondent.

For Petitioners : Mr.G.Baskar
[in both W.Ps]

For Respondents : M/s.Hema Muralikrishnan
Senior Standing counsel
[For Income Tax]
[in both W.Ps]

COMMON ORDER

W.P.No.7689 of 2014

The Writ Petition in W.P.No.7689 of 2014 is filed, challenging the order dated 29.01.2014, issued by the respondent / Transfer Pricing Officer under Section 92CA(3) of the Income Tax Act, 1961 [hereinafter referred to as 'the Act'].

2. The petitioner is a company, engaged in the business of provision of oil field services to various oil majors for off shore exploration and production of hydrocarbons in India and abroad. The petitioner is a regular assessee in terms of the provisions of the Indian Income Tax Act, 1961. The petitioner filed a return of income accompanied by all required documentation in connection with the International transactions entered into by the petitioner for the relevant financial year, being 2006-07. When the Return was taken up for completion under scrutiny, a reference was made in terms of Section 92 CA(1) of the Act by the Assessing Officer to the respondent to arrive at the Arms Length Price in regard to the International transactions undertaken by the petitioner. Pursuant to the reference under Section 92CA (1), the determination of Arms Length Price was taken up by the respondent, who after a detailed hearing and consideration of all materials furnished by the petitioner, passed an order dated 29.10.2010, proposing an upward adjustment to the Arms Length Price as determined by the respondent. The order of the Transfer Pricing Officer dated 29.10.2010 was duly forwarded to the Assessing Officer for incorporation in the order of assessment in terms of Section 94 CA(4) of the Act. The Assessing Authority, the Additional Commissioner of Income Tax, Company Range-I, thus passed a final order of assessment dated 25.02.2011, making various additions/disallowances to the returned income as well as incorporating the upward adjustment determined by the Transfer Pricing Officer. The order of final assessment dated 25.02.2011 was subject to statutory appeal, was now pending at the instance of the Department in further appeal before the Income Tax



Appellate Tribunal. Meanwhile, the proceedings for re-assessment of the income in respect of the Assessment Year 2007-08, has been initiated under Section 147 of the Act, which is challenged in the writ petition.

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3. The petitioner received a notice dated 02.04.2013 under Section 92 CA (2) along with a questionnaire, calling upon the petitioner to furnish certain documents and information in connection with its international transactions. The Notice was stated to be pursuant to a reference made under Section 92 CA by the Assessing Officer. The petitioner responded to the said notice, pointing out that the reference under Section 92 CA is wholly bad in law in so far as the process of determination of Arms Length Price had already been undertaken and completed. Thus, the jurisdiction assumed by the respondent was challenged by the writ petitioner. It is contended that the Transfer Pricing had been taken up at the time of original assessment and have been duly completed vide order of the Transfer Pricing Officer dated 29.10.2010. Thus, the petitioner was unaware of the basis of the re-issue of Notice under Section 92 CA by the respondent.

4. The learned counsel appearing on behalf of the writ petitioner strenuously contended that the impugned order dated 29.01.2014 issued under Section 92 CA of the Act is bad in law as there is no sanction under the provisions of the Income Tax Act. Action is not in compliance with the period of limitation and liable to be quashed.

5. To substantiate the said contention, the learned counsel for the petitioner solicited the attention of this Court with reference to Sub-Sections 2B and 2C of Section 92CA of the Income Tax Act, 1961. Citing Sub-Section 2C of Section 92CA, the learned counsel for the petitioner reiterated that the assessment in the present case was passed in the year 2011. However, the Transfer Pricing Officer passed an order on 29.10.2010, which was duly forwarded to the Assessing Officer for incorporation in the order of assessment and the Assessing Officer also passed final order of assessment on 25.02.2011, making various additions/disallowances to the returned income as well as incorporating the upward adjustment determined by the Transfer Pricing Officer. Therefore, under Sub Section 2C of Section 92CA, the issuance of impugned order with reference to the crucial date i.e., 1st day of July 2012 is unsustainable. The provision makes it clear that 'Nothing contained in Sub-Section (2B) shall empower the Assessing Officer either to assess or reassess under Section 147 or pass an order enhancing the assessment or reducing a refund already made or otherwise increasing the liability of the assessee under Section 154, for



any assessment year, proceedings for which have been completed before the 1st day of July, 2012.' Thus, the very letter dated 02.04.2013 from the Transfer Pricing Officer as well as the order dated 29.01.2014, which is impugned in this writ petition are beyond the limitation prescribed under Sub-Section 2C of Section 92 CA and therefore, the impugned proceedings are liable to be set aside.

6. The learned counsel for the petitioner made a submission that the Audit Report had already been submitted under Section 92-E of the Act and the transactions were came to the notice of the Transfer Pricing Officer during the course of the proceedings before him and he passed an order and forwarded the same to the Assessing authority. Therefore, the action initiated after 1st day of July 2012 by issuing a notice dated 02.04.2013 and passing an order under Section 92CA on 29.01.2014 are without jurisdiction and thus, bad in law.

7. It is contended that all the procedures contemplated under the Act were duly complied with by the petitioner and brought to the notice of the Assessing authority, who in turn, passed the assessment order on 25.02.2011. Therefore, further actions are untenable and beyond the scope of the provisions of the Act.

8. The learned Senior Standing counsel appearing on behalf of the respondents disputed the said contentions by stating that the provision under Section 92 CA and the Sub-Sections were erroneously interpreted by the petitioner. It is an admitted fact that the petitioner furnished the Audit report under Section 92-E of the Act. Under these circumstances, Sub-Sections 2B and 2C of Section 92 CA are to be read together cogently for the purpose of understanding the provision and its implication. Only by relying Sub-Section 2C, the petitioner cannot say that the actions initiated are beyond the period of limitation i.e., 1st day of July 2012.

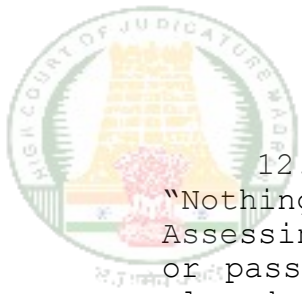
9. The learned Senior Standing counsel made a submission that the actions initiated against the petitioner is not on the ground that the petitioner has not furnished the Audit Report under Section 92-E, but the letter of the Transfer Pricing Officer dated 02.04.2013, which clearly reveals that the case of the petitioner was referred to the Transfer Pricing Officer under Section 92 CA by the Assessing Officer. The Assessing Officer raised certain queries on account of initiation of re-opening proceedings under Section 147 of the Act and in order to continue the re-opening proceedings, the Assessing Officer referred the matter to the Transfer Pricing Officer for certain informations in terms of Section 92D and 92-E of the Act. In this regard, a questionnaire was also enclosed. Therefore, it is



not an initiation by the Transfer Pricing Officer suo-motu under Sub-Sections 2B of Section 92 CA of the Act. The limitation contemplated under Sub-Section 2C would be applicable only in cases, where the suo-motu action is initiated under Sub-Section 2B, where, in respect of international transactions, the assessee has not furnished the report under Section 92-E and such transactions comes to the notice of the Transfer Pricing Officer during the course of the proceedings before him. Thus, only in the event of not furnishing the report under Section 92CA of the Act and during the course of the proceedings, if any such transaction comes to the notice of the Transfer Pricing Officer, then he is empowered to initiate suo-motu proceedings by invoking Sub-Sections 2B and 2C of Section 92CA. Only for such suo-motu initiation, the time limit of 1st day of July 2012 is contemplated with reference to the final orders to be passed by the Transfer Pricing Officer. However, in the present case, the Transfer Pricing Officer passed an order on 29.10.2010 itself. It was forwarded to the Assessing authority for incorporation in the order of assessment and the process was completed, the Assessing authority also passed the final order of assessment on 25.02.2011. Thereafter, the Assessing Officer had a reason to believe that the income chargeable to tax has escaped assessment for the assessment year. Thus, the Assessing Officer has initiated re-opening proceedings under Section 147 and issued notice under Section 148 of the Act on 29.03.2012. Thus, a reference made by the Assessing Officer to the Transfer Pricing Officer, seeking certain informations would not fall under the purview of the suo-motu power conferred to the Transfer Pricing Officer under Sub-Sections 2B and 2C of Section 92CA of the Income Tax Act.

10. Considering the arguments as advanced on behalf of the respective parties to the lis on hand, this Court has to consider the scope of Sub-Sections 2B and 2C of 92 CA of the Income Tax Act.

11. Sub-Section 2B of Section 92 CA of the Act enumerates "Where any other international transaction [other than an international transaction referred under sub-section (1)], comes to the notice of the Transfer Pricing Officer during the course of the proceedings before him, the provisions of this Chapter shall apply as if such other international transaction is an international transaction referred to him under Sub-Section (1)]." Therefore, in respect of an international transaction, if the assessee has not furnished the report under Section 92-E and any such transaction comes to the notice of the Transfer Pricing Officer during the course of the proceedings, then he can initiate suo-motu proceedings.



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12. Sub-Section 2C of 92 CA of the Acct contemplates that "Nothing contained in Sub-Section (2B) shall empower the Assessing Officer either to assess or reassess under Section 147 or pass an order enhancing the assessment or reducing a refund already made or otherwise increasing the liability of the assessee under Section 154, for any assessment year, proceedings for which have been completed before the 1st day of July, 2012." Thus, it is clear that the Assessing Officer is not empowered to assess or re-assess by invoking Section 147 and pass an order, enhancing the assessment or reducing a refund already made with reference to Sub-Section 2B. Therefore, the Assessing Officer cannot invoke the powers contemplated under Sub Section 2B for assessment or re-assessment under Section 147 of the Act and pass an order, enhancing the assessment or reducing a refund already made or otherwise increasing the liability of the assessee under Section 154 for the Assessment Year proceedings for which have been completed before the 1st day of July 2012. Thus, Sub-Section 2C of Section 92CA is related to Sub-Section 2B of Section 92CA. In other words, if the assessee has not furnished the Audit report under Section 92-E in respect of an international transaction, if any such international transaction comes to the notice of the Transfer Pricing Officer, during the course of the proceedings, then he can initiate Suo-motu proceedings to pass final orders in the Transfer Pricing.

13. Sub-Section 2C of Section 92 CA contemplates that " Nothing contained in Sub-Section (2B) shall empower the Assessing Officer either to assess or reassess under Section 147." It is pertinent to note that the Assessing Officer in the present case has not invoked either Sub-Section 2B or Sub-Section 2C of Section 92 CA. The Assessing Officer re-opened the proceedings by invoking Section 147 and a notice was issued under Section 148 of the Act and thereafter, the Assessing Officer sought for certain informations from the Transfer Pricing Officer, who in turn, sent a letter to the petitioner / assessee on 02.04.2013 to clarify certain queries. Based on the information collected from the assessee / petitioner, the Transfer Pricing Officer passed an order on 29.01.2014 and sent the same to the Assessing Officer. Therefore, the entire exercise done by the Transfer Pricing Officer and the Assessing Officer are not within the scope of Sub-Section 2B of Section 92 CA. Sub-Section 2B is specifically applicable only in cases, where the assessee has not furnished the Audit report under Section 92-E and any transaction comes to the notice of the Transfer Pricing Officer. However, in the present case, admittedly, the petitioner had filed the Audit Report under Section 92-E, which was considered by the Transfer Pricing Officer, who in turn, passed the final order and the final order was communicated to the Assessing authority, who in turn, also passed an assessment order. Therefore, the clarifications or



further informations sought for by the Assessing Officer in re-opening proceedings under Section 147, to cull out certain truth or to understand transactions, if any escaped, the same cannot be construed as falling within the ambit of Sub-Section 2C of Section 92 CA, wherein a limitation is prescribed. When the actions initiated by the Assessing Officer and the informations sought for from the Transfer Pricing Officer would not fall under the scope of Sub-Section 2B or 2C of Section 92CA and the limitation contemplated under Sub-Section 2C would not be applicable in the present case. Thus, the arguments advanced by the petitioner in the present case deserves to be rejected.

14. Section 147 of the Act though referred under Sub-Section 2C, the same must be read along with Sub-Section 2B of Section 92CA of the Act. Sub-Section 2C cannot be read independently for the purpose of understanding the difference between re-opening of assessment contemplated under Section 147 and the suo-motu powers conferred to the Transfer Pricing Officer under Sub-Section 2B of Section 92 CA. Section 147 is a special provision for re-opening of assessment regarding the income escaped assessment. Various circumstances are contemplated for re-opening of assessment. The very concept of "reason to believe" inserted by way of an amendment would provide wider scope to the Assessing Officer to re-open the assessment, in the event of identifying any income escaped assessment. While re-opening the assessment, the Assessing Officer is of an opinion that further clarifications or informations are required from the Transfer Pricing Officer or from any other authority, he is empowered to seek any such clarifications, informations or details for the purpose of effective adjudication of re-opening proceedings initiated under Section 147 of the Act. Thus, the very spirit of Sub-Section 2C must be read along with Sub-Section 2B of Section 92 CA, which contemplates only in cases, where the assessee has not furnished Audit report under Section 92-E of the Act and if the Transfer Pricing Officer identified any transaction, he shall initiate suo-motu proceedings for Transfer Pricing. Thus, the letter sent by the Assessing Officer, seeking informations and details would not fall under Sub-Section 2B. The Transfer Pricing Officer for the purpose of collecting informations and details, provided an opportunity to the writ petitioner, received reply, documents and thereafter, passed an order and communicated the same to the Assessing Officer. The said process undertaken by the Assessing Officer on re-opening of assessment proceedings would not fall under Sub-Section 2B or Sub-Section 2C of Section 92 CA of the Act.

15. Section 147 of the Act contemplates that if the Assessing Officer "has reason to believe" that any income chargeable to tax has escaped assessment, he can assess or reassess.



16. Section 2 of the Income Tax Act provides 'Definitions'. Sub-Section 8 of Section 2 defines the word "Assessment", which includes reassessment. Thus, when the assessment includes reassessment, the reassessment proceedings can be undertaken by seeking further clarifications or informations from the concerned authorities of the Department. When the assessment includes reassessment, the Assessing Officer while conducting the reassessment proceedings, is undoubtedly empowered to seek further informations or details to cull out the truth and the very purpose and object of reassessment contemplated under Section 147 of the Act is to ensure that the assessee pay the tax as applicable. The original assessment is made pursuant to the return of income filed by the assessee. The scope of scrutiny or enquiry at the time of original assessment is entirely different. Thus, in the event of re-opening of assessment and during re-assessment, the authorities competent necessarily have to cull out more details and informations from the authorities concerned for the purpose of ascertaining the truth regarding the tax escaped assessment. Therefore, the purpose of Section 147 for re-opening of assessment cannot be restricted nor the power of reassessment of the Assessing officer for collecting the evidences or materials or informations from the authorities concerned cannot be crippled down by wrongly interpreting the other provisions of the Income Tax Act. Constructive interpretation is imminent in such circumstances in order to ensure that the purpose and object of the Act is met with in its letter and spirit.

17. This apart, the impugned order is not a suo-motu proceedings initiated by the Transfer Pricing Officer under Sub-Section 2B of Section 92CA of the Act and therefore, Sub-Section 2C of Section 92CA of the Act would not be applicable. The circumstances contemplated under Sub-Section 2B of Section 92 CA is not applicable in the present case, in view of the fact that the petitioner admittedly submitted the Audit Report under Section 92-E of the Act.

18. In this view of the matter, this Court is of the considered opinion that there is no infirmity or perversity as such in respect of the order impugned passed by the Transfer Pricing Officer with regard to the reference made by the Assessing Officer regarding certain international transactions or otherwise.

19. Thus, the petitioner has not established any acceptable ground for the purpose of considering the relief as such sought for in the present writ petition and consequently, the writ petition in W.P.No.7689 of 2014 is to be dismissed.



W.P.No.7690 of 2014

20. The Writ Petition is filed, challenging the order dated 21.02.2014, disposing of the objections filed by the petitioner.

21. The return of income for the Assessment Year 2007-08 was filed by the petitioner on 31.07.2007. It was taken up for detailed scrutiny by the respondent. Reference under Section 92CA of the Act was issued to the Transfer Pricing Officer for determination of Arms Length Price with reference to various international transactions entered into by the petitioner with Associated Enterprises. Subsequently, upon assignment of the assessment by the Commissioner of Income Tax to the Additional Commissioner of Income Tax, notices were issued by the Additional Commissioner of Income Tax for completion of the assessment. The particulars sought for and the materials required were submitted by the petitioner. In addition, notices under Section 143(2) and questionnaire in terms of Section 142 (1) were issued. The petitioner also responded to the same.

22. The petitioner challenged the initiation of proceedings under Section 147 of the Act on the ground that it is nothing, but change of opinion and reassessment proceedings amount to assumption of jurisdiction. Reassessment proceedings are based on different view adopted by the Income Tax Department for subsequent periods and thus, evidently not based on any new or tangible material. Thus, the reassessment proceedings are bad in law and contrary to the statutory provisions. The assessment in respect of the Assessment Year 2007-08 was completed and an order was passed on 25.02.2011, after taking detailed scrutiny. Issue of grant of tax credit has been considered in detail and a view taken by the Assessing Officer became final. Thus, the impugned proceedings for reassessment are based on change of opinion and therefore, not in consonance with the requirements contemplated under Section 147 of the Act.

23. This Court is of the considered opinion that a questionnaire under Section 142(1) of the Act was issued. Questions were asked to prove how each loan has been utilized (End utilization of fund) for the purpose of 14 A disallowance. Further, to show cause and prove the foreign currency payments (as per notes to accounts) TDS has been remitted. The petitioner also furnished all the details along with the documents to prove the same. The assessment order was passed during the year 2011 with reference to the Assessment Year 2008-09 and a final order of assessment was passed on 25.02.2011 in respect of the Assessment Year 2007-08.

24. The learned counsel for the petitioner contended that a detailed scrutiny was conducted. The FCCB issue expenses were elaborately considered by the Assessing Officer in the original



assessment order and income from other sources were also considered and therefore, the Assessing Officer, after scrutiny, formed an opinion and made a finding with reference to the points now raised for re-opening of assessment. Thus, the entire exercise of initiation of proceedings under Section 147 is change of opinion and therefore, contrary to the requirements contemplated under the Act. After passing such an elaborate order in proceedings dated 29.03.2012, notice under Section 148 of the Income Tax Act was issued. Thereafter, the petitioner requested for reasons. The reasons for re-opening of assessment was communicated to the petitioner in proceedings dated 26.12.2013. The petitioner filed objections and in the said objections, the petitioner has categorically stated that the reason for re-opening of assessment is based on change of opinion as the entire details and the issues were adjudicated by the Assessing Officer and the assessment order was passed and there is no tangible materials made available for the Assessing Officer for re-opening the assessment by invoking Section 147 of the Act. However, the respondents disposed of the objections in proceedings dated 21.02.2014 without assigning proper reasons. Thus, the petitioner is constrained to move the present writ petition.

25. The learned Senior Standing counsel raised an objection by stating that the procedures contemplated under Section 147 of the Act has been scrupulously followed by the respondents. The reasons furnished for re-opening of the assessment is not based on change of opinion, but based on certain informations, inferences and materials. Thus, there is no impediment for the Assessing Officer to re-open the assessment and pass reassessment order. The production of account books, particulars or informations by the petitioner is insufficient to prevent the Assessing Officer from re-opening of the assessment proceedings. The re-opening of assessment shall be done on various grounds and the 'Phraseology' "has reason to believe" is interpreted, so as to cover numerous possible circumstances, wherein any income chargeable to tax escaped assessment. Therefore, mere production of account details, scrutiny during the original assessment are insufficient nor such a finding in the original order is an impediment for the Assessing Officer to re-open the assessment under Section 147 of the Act.

26. This Court is of the considered opinion that Explanation 1 to Section 147 enumerates that 'Production before the Assessing Officer of account books or other evidence from which material evidence could with due diligence have been discovered by the Assessing Officer will not necessarily amount to disclosure within the meaning of the foregoing proviso.' Explanation 2, Sub Clause (c) of Section 147 states that where an assessment has been made, but income chargeable to tax has



been underassessed, then also re-opening is permissible. Therefore, even in such cases, where the Assessing Officer formed an opinion in respect of particular issue and an under assessment is identified, then also, the power conferred under Section 147 of the Act shall be invoked.

27. However, all these facts and circumstances are to be adjudicated before the Assessing officer, and a Roving Enquiry cannot be conducted in a writ proceedings, with reference to documents and evidences. However, High Court has to ascertain, whether there is a prima-facie case for re-opening of assessment by invoking Section 147 of the Income Tax Act. In the present case, the reason stated for re-opening of assessment reads as under:

"Meanwhile, the relevant assessment record was requisitioned by the CBI, Chennai and the file was sent to them by April, 2013 and is still in their custody. Hence, your request vide letter dated 15.04.2013 could not acted upon in the absence of the relevant file. A request was made to the CBI to make available the relevant file for continuation of the proceedings and the CBI has now sent a copy of the entire file. As such, the reasons recorded for reopening of assessment is extracted as under:

The assessment for the AY 2007-08 has been completed u/s.143(3) r.w.s.144C on 25.02.2011. It is found from records that the assessee company has claimed credit for an amount of Rs.2,10,90,680/- being withholding tax deducted by Singapore Tax authorities in respect of the interest income of Rs.21,12,56,136/- earned by the assessee from M/s.Aban Holdings Pte Ltd, a Singapore registered company. In the order u/s.143(1) as well as 143(3), the amount of Rs.2,10,90,680/- has been given credit as TDS. The claim of the assessee for credit for withholding tax paid in Singapore cannot be allowed as TDS. It is apparent that the amount lent to the Singapore company was actually borrowed by the assessee company and interest expenditure on money borrowed has also been claimed resulting in no real interest income on netting. Hence, in the absence of real interest income offered in India, relief u/s.90 of the I.T.Act, 1961 on the tax withheld at Singapore may also be not available. As such, I have reason to believe that the income has escaped assessment and hence the assessment needs reopened u/s.147."



28. Pertinently, the reason for re-opening reveals that the claim of the assessee for credit for withholding tax paid in Singapore cannot be allowed as TDS. It is apparent that the amount lent to the Singapore company was actually borrowed by the assessee company and interest expenditure on money borrowed has also been claimed resulting in no real interest income on netting. Hence, in the absence of real interest income offered in India, relief under Section 90 of the Income Tax Act, 1961 on the tax withheld at Singapore may also be not available. Thus, the Assessing Officer has reason to believe that the income has escaped assessment. Such a finding is relevant for the purpose of constituting a Prima-facie case for re-opening of assessment by invoking Section 147 of the Act. The petitioner has to defend his case by availing the opportunities to be provided by the Department in this regard.

29. As discussed above, during the process of re-opening, the Assessing Officer requested details and informations from the Transfer Pricing Officer and the report in this regard furnished by the Transfer Pricing Officer is also to be considered and a final order of assessment is to be passed as expeditiously as possible by following the procedures contemplated and by affording opportunity to the petitioner / assessee.

30. This being the factum established, the writ petitioner has not made out any acceptable ground for the purpose of assailing the order impugned passed by the respondent and consequently, the writ petition in W.P.No.7690 of 2014 is to be dismissed.

31. In the result, both the writ petitions filed in W.P.Nos.7689 & 7690 of 2014 stand dismissed. No costs. Connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS VII)

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Sub Assistant Registrar

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To

1.The Additional Commissioner of Income Tax,
Transfer Pricing I,
Room No.C-420, IV Floor, Main Building,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.



2.The Deputy Commissioner of Income Tax,
Company Circle I (1), VI Floor, New Block,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

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+2ccs to Mr.G.Basker, Advocate SR.No. 28684, 28686
+1cc to Ms.Hema Murali Krishnan, Standing Counsel SR.No. 28691

W.P.No.7689 & 7690 of 2014

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