

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : D : NEW DELHI

BEFORE SHRI G.S. PANNU, HON'BLE VICE PRESIDENT  
AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No.3200/Del/2023  
Assessment Year: 2021-22

Cricket Australia,  
Deloitte Haskins and Sells LLP,  
One International Center  
Tower 3, 28<sup>th</sup> floor, Senapati Bapat  
Marg, Elphinstone Road (West)  
Mumbai

Vs ACIT (International Taxation),  
Circle 1(2)(1),  
New Delhi

(PAN: AA ECC5341D)

(Appellant)

(Respondent)

Assessee by : Shri Nitesh Joshi, Adv.  
Revenue by : Shri Vizay B. Vasanta, CIT-DR  
Date of Hearing : 24.04.2024  
Date of Pronouncement : 27.06.2024

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order of the Ld. Assessing Officer/ACIT, Circle Int. Taxation 1(2)(1), New Delhi dated 22.09.2023 relating to assessment year 2021-22 on the following grounds:-

*“1. The Appellant submits that considering the facts and circumstances of its case and the law prevailing on the subject, the impugned Order dated 22 September 2023 passed u/s. 143(3) r:w.S. 144C(03) of the Income-tax Act, 1961 is ab-initio void being barred by limitation and hence, ought to be struck down.*

2. *Based on the facts and circumstances of the case and in law, the learned Assessing Officer (hereinafter referred to as Ld. AO), pursuant to the directions of the learned Dispute Resolution Panel (hereinafter referred to as Ld. DRP), erred in considering that the license fees amounting to Rs. 350,54,35,665 earned by the appellant from Culver Max Entertainment Private Limited (formerly known as Sony Pictures Networks Private Limited) pertaining to live' transmissions of the programmes i.e., cricket matches held in Australia as 'Royalty' under the Act as well as under the India - Australia Double Tax Avoidance Agreement.*

3. *Based on facts and circumstances of the case and in law, the Ld AO, pursuant to the directions of the Ld. DRP erred in holding that the receipts amounting to Rs. 350,54,35,665 fromn Culver Max pertaining to live' transmissions of the programmes i.e., cricket matches held in Australia involves transfer of rights in respect of a 'Process' as per Explanation 6 to Section 9(1 X(vi) of the Act as well as under Article 12 of India- Australia Tax Treaty.*

4. *Based on facts and circumstances of the case and in law, the Ld. AO, pursuant to the directions of the Ld. DRP erred in holding that a unilateral amendment of the term 'process under the Act would get imported into the definition of 'royalty' given under Article 12 of the India- Australia Tax Treaty.*

5. *Based on the facts and circumstances of the case and in law, the Ld. AO, pursuant to the directions of the Ld, DRP erred in not following the ratio laid down by the decision of the jurisdictional High Court in the case of CIT vs. Delhi Race Club (1940) Lid. (2014] 51 taxmann.com 550 (Delhi) and New Skies Satellite BV (68 Taxmann.com 8).*

6. *Based on the facts and circumstances of the case and in law, the Ld. AO, pursuant to the directions of the Ld. DRP erred in adding an amount of Rs. 4,05,65,051/- to the license fee received from Culver Max Entertainment Private Ltd. on the basis of the difference in the Rupee amounts reported by the appellant and the Rupee amounts reported by Culver Max Entertainment Private Ltd. in Form 15CA/CB.*

7. *Based on facts and circumstances of the case and in law, the Ld. AO, pursuant to the directions of the Ld. DRP erred in taxing the receipts from Balkrishna Industries Limited amounting to Rs.13,70,50,000/- as royalty both under Income tax Act and the Article 12 of the India-Australia*

*8. Based on the facts and circumstances of the case and in law, the Ld. AO erred in computing interest liability under section 234B of the Act amounting to Rs. 12,22,40,160/-.*

*9. Based on the facts and circumstances of the case and in law, the Ld. AO erred in initiating penalty proceedings under section 270A of the Act without appreciating the fact that the Appellant has not misreported its income.*

*The appellant craves leave to add to, amend, alter, vary, omit, or substitute the aforesaid grounds of appeal or add a new ground or grounds of appeal at any time before or at the time of hearing of the appeal as they may be advised.”*

2. The facts in brief are that the Assessee's return of income was taken up for scrutiny for examination of receipt of large value foreign remittance and low receipts in ITR. The assessee is incorporated in Victoria and is a Company Limited by guarantee. It is a national government body for the game of cricket in Australia. It is a tax resident of Australia and has valid tax residency certificate. The AO had questioned the receipts of Rs. 375,48,27,288/- received from Sony Pictures alleging that the same amounts to license fee and be treated as royalty consideration for use of, or the right to use, any copyright, trademark or other like property or right, to be royalty under the provisions of the Act and be treated as royalty for use of, or the right to use, motion picture films, films or videotapes for use in connection with television; or tapes for use in connection with radio broadcasting as royalty under the provisions of Article 12(3)(e) of the DTAA. AO also questioned the receipts of 13,70,00,000/- from

Balkrishna Industries in lieu of Commercial partnership agreement to treat the same also as royalty under the Act or as well as under Article 22 of the DTAA.

3. Assessee had given a detailed submissions which was not found satisfactory and the AO had made addition on account of license fee of Rs. 350,54,35,665/- received from Culver Max Entertainment Private Limited (formerly known as Sony Pictures Networks Private Limited) in respect of granting rights for live transmission of programmes (i.e. cricket matches played in Australia under the sole control and auspices of the appellant) as royalty income. AO added an amount of Rs. 4,05,65,051/- on the basis of difference in the amounts reported by the appellant and amounts reported by Culver Max Entertainment Private Limited in Form 15CA/CB. Further an addition of Rs. 13,70,50,000/-, was made, on account of consideration received from Balkrishna Industries Limited, in lieu of Commercial Partnership Agreement, treating it as Royalty.

3.1 On hearing both the sides, it comes up as with regard to Ground Nos. 2 to 5 the same are out of addition of Rs. 350,54,35,665/- which AO has taxed as royalty in respect of live transmission programmes. The assessment order mentioned that assessee's case is identical to the case of the assessee for AY 2013-14 where also AO has held that the payments in lieu of live and non-live transmission of feed received from ESPN is a payment covered under the definition of royalty. Further, AO observed that assessee's case is identical to

assessee's own case in AY 2018-19 where also assessee had also received amounts on similar agreements. The AO has thus followed AY 2018-19 and DRP has also sustained the same, following the earlier orders.

3.2 Ld. Counsel appearing for the assessee has submitted that vide order dated 24.8.2023 in assessee's own case for AY 2018-19 vide ITA No. 1179/Del/2022 the Coordinate Bench has held that the amount received by the appellant under the Broadcasting Agreement cannot be regarded as royalty under the India-Australia DTAA. At pages 3633 to 372 of the Paper Book, the copy of the order dated 24.8.2023 in ITA No. 1179/Del/2022 for AY 2018-19 has been placed on record and we have gone through the same. It also comes up that the assessment for assessment year 2013-14 has been quashed vide order dated 31.10.2023 in ITA No. 605/Del/2023 on the basis that the reopening of assessment under section 147 of the Act was without jurisdiction.

3.3 Ld. DR could not dispute the aforesaid facts, and the determination of the issues against the Revenue in AY 2018-19.

4. As we take note of the findings of the Coordinate Bench in AY 2018-19 (supra), it comes up that the Coordinate Bench had relied another Coordinate Bench order dated 20.3.2020 in the case of Fox Network Group Singapore Pte. Ltd. vs. ACIT (International Taxation), Circle 1(3)(1), New Delhi 121 (2020) 121 Taxmann.com 330 (Delhi Tribunal) to benefit the assessee holding that the

fee received towards live transmission cannot be taxed as royalty. This decision of the Delhi Tribunal has been affirmed by the Hon'ble Delhi High Court in the case of **CIT vs. Fox Network Group Singapore Pte. Ltd. (2024) 158 taxmann.com 434**. In light of the aforesaid, we are inclined to follow the Coordinate Bench decision in the case of assessee in AY 2018-19 (Supra) and sustain the Grounds No. 2 to 5 in favour of the appellant-assessee.

5. As regards with regard to Ground No. 6, Ld. AR has pointed that the difference of Rs. 4,05,65,051/- arises out of the difference in exchange rates applied by the Culver Max Entertainment Ltd. while making remittances and exchange rates adopted by the appellant in computing the INR equivalent to US Dollar invoiced rates raised on Culver Max. Ld. Counsel relied Rule 115 read with Rule 26 of the I.T. Rules, 1962 to submit that when there is any income is expressed in foreign currency such income is converted into Indian Rupees at the State Bank of India telegraphically transfer buying rate prevailing on the date on which taxes are required to be withheld and where the taxes are not required to be deducted as per the Telegraphic Transfer buying rates as on the last date of the year.

5.1 Ld. Counsel has also pointed out that the addition of Rs. 4,05,65,051/- to the extent attributable to the live portion does not merit addition since live portion is not taxable at the first instance, as challenged in Grounds No. 2 to 5

and it is the only balance of Rs. 20,28,253/- which remains disputed on account of discrepancies in Form 15CA/CB.

5.2 On the other hand, Ld. DR could not dispute the aforesaid facts of adoption of different rates of exchange by the two parties leading to anomaly.

6. As, while determining the above ground no. 2 to 5, we have concluded the fee received towards live transmission to be not taxable as royalty, there is substance in the contention of the Ld. Counsel that 95% of the receipts of Rs. 4,05,65,051/- attributed to live portion deserve to be deleted.

6.1 As for remaining Rs. 20,28,253/-, the issue is restored to the files of the AO for verification of the reconciliation, on basis of difference in exchange rates, as submitted by the appellant before us. Accordingly, the Ground No. 6 is partly allowed in favour of the assessee.

7. Coming to Ground No. 7, Ld. Counsel has submitted that the appellant has entered into the Commercial Partnership Agreement with Balkrishna Industries Limited (hereinafter referred as 'BAL'). This Agreement came into effect from 1.7.2018 and expired 30.6.2021. Ld. Counsel submitted that under this agreement the appellant had given BAL certain sponsorship and advertisement benefits to be used by BAL in Australia only to grow the international business and revenue of BAL from Australia. Ld. Counsel has provided the summary of sponsorship and advertisement benefits for which fee

was received by the appellant and we consider it appropriate to reproduce the same here in below for convenience and to understand the nature of benefits which the BAL was deriving out of the said Agreement.

Sr. No.	Sponsorship and Advertisements Benefits	Benefits covered
1.	General. Promotion Benefit and Official telecaster first right for Advertisement	<ul style="list-style-type: none"> <li>• BAL will be entitled to promote the BKT Brand through advertisement on products and at points of sale.</li> <li>• BAL could also produce an advertisement campaign promoting BAL association with BBL.</li> <li>• CA to negotiate with the Official Boradcaster to provide Sponsor with a first right of negotiation to purchase advertisement rights.</li> </ul>
2.	BBL Match Signage Package	<ul style="list-style-type: none"> <li>• Advertising on the LEB perimeter, sight screens, boundary rope, rear of Umpire shirts, scoreboard at various venues in Australia where the Big Bash League is played.</li> <li>• BAL could create one fan cheer item to be distributed at BBL matches.</li> </ul>
3.	International Signage Package	<ul style="list-style-type: none"> <li>• BAL can advertise in the LED perimeter, sightscreen display and advertisement to be displayed on the big screen at each international men's match played in Australia.</li> </ul>
4.	Venue Media	<ul style="list-style-type: none"> <li>• BAL could display a TVC or sponsored segment displayed on the Venue vision screen at each BBL match.</li> <li>• At each BBL match, BAL Would have branding rights for two Integrated Moments</li> </ul>
5.	Team Appearance and Signed memorabilia	<ul style="list-style-type: none"> <li>• Appearance at any BAL promotion event or activity by a minimum of four</li> </ul>

		<p>BBL players.</p> <ul style="list-style-type: none"> <li>CA will provide BAL with 2 signed bats and 5 signed replica playing shirts for promotion purpose</li> </ul>
6.	Match Branding and Activation	<ul style="list-style-type: none"> <li>Set up a promotion or activation at Australian stadiums on the internal or external concourse to engage with attendees</li> <li>BAL would have a right to have one of its person present at post match award</li> <li>BAL would have a right to take the official BBL trophy on a tour of Australia for fan engagement</li> </ul>
7.	Money Can't Buy Experience	<ul style="list-style-type: none"> <li>This is a bespoke experience for BAL customers or fans in Australia that includes player access or some form of memorable experience promoted and facilitated in Australia.</li> </ul>
8.	Tickets and Hospitality	<ul style="list-style-type: none"> <li>To provide certain hospitality and general tickets to the BBKL matches to be used in an agreed consumer and trade incentive activity or for employees of BAL.</li> </ul>
9.	Digital and Website	<ul style="list-style-type: none"> <li>Displaying BKT logo on the BBL website and BKT logo on the landing page and webpage where other CA sponsors logo are featured</li> <li>Digital partnership package on CA digital channels and BBL social media app</li> </ul>

7.1 Ld. counsel has relied upon the Hon'ble Delhi High Court judgement in the case of **Sahara India Financial Corporation Limited 189 Taxman 102** wherein the Hon'ble High Court was considering a similar agreement with IMG

Canada and again comparison of the said of similarities between the agreement of the assessee with BAL and with IMG Canada is provided and we consider it appropriate to reproduce the same here-in-below:-

Sr. No.	Facts in the case of Sahara India Financial	Appellants Facts
1.	<p>The Schedule to the said agreement specifies the details of the Title Sponsor Package, which includes the right that all the matches and the tournaments would be referred to as Sahara Cup.</p> <p>Sahara name and logo was to be prominently displayed at either ends of the cricket ground on the outfield as also prominently displayed on the stumps and the score boards.</p> <p>The players clothing was also required to display the Sahara logo.</p> <p>Apart from these rights, certain other rights such as provision for certain VVIP tickets, VIP tickets and season tickets were also part of the Title Sponsor Package (Paragraph 4 of the Delhi High Court Order)</p>	<p>BAL will be entitled to promote the BKT Brand through advertisement on products and at points of sale.</p> <p>BAL could also produce an advertisement campaign promoting BAL association with BBL</p> <p>Advertising on the LEB perimeter, sight screens, boundary rope, rear of Umpire shirts, scoreboard at various venues in Australia where the Big Bash League is played</p> <p>BAL can advertise in the LED perimeter, sight screen display and advertisement to be displayed on the big screen at each international men's match played in Australia.</p> <p>To provide certain hospitality and general tickets to the BBL matches</p>

7.2 Ld. Counsel has also relied upon the Hon'ble Delhi High Court decision in the case of **Sheraton International Inc. (2009) 178 Taxman 84** and the Mumbai Tribunal decision in the case of **Indian Oil Corporation vs. Deputy**

**Director of Income Tax 157 taxmann.com 676.** Reliance is also placed of the Hon'ble Delhi Tribunal in the case of **Hero Motocorp Ltd. 36 Taxman 103**, to submit that payment received by assessed, in lieu of right to use logo and images of Big Bash League (BBL) as sponsor, does not amount to royalty.

7.3 On the other hand, Ld. DR relied upon the orders of the Ld. Tax authorities below. He relied various clauses of the commercial partnership agreement to submit that right to use logo was given to use 'with or without' the joint logo, so receipt are in the nature of royalty.

7.4 In regard to this controversy, we find that the AO has dealt the issue with the following relevant findings:-

*“7.1 The assessee was show-caused why the receipts in lieu of this agreement should not be treated as royalty. Assessee furnished its response which was examined.*

*7.2 Assessee is in a Commercial partnership agreement with the party where the party is the sponsor. The party being a sponsor will get designated rights like- being holder of licensed logo of BBL(big bash league- the Australian intra-country league), first right to purchase advertising, Exclusive advertisement right, access to sign package (all the advertisements done in league and international matches), ision Screen access. Further, they can have a combined logo and can use the BBL match images. Also, as per the agreement, the sponsor will have the access to*

*official photo and footage archives (clause 5.5 of schedule 2 to the agreement). Sponsor will be provided with In-stadium match promotions. Also, the sponsor will be provided with the digital partnership via digital website.*

*7.3 The above bouquet of services clearly falls under the definition of Royalty as per the Article 12 of India-Australia DTAA as consideration received for: (a) the use of, or the right to use, any copyright, patent, design or model, plan, secret formula of process, trademark, or other like property or right.*

*Further, it will also fall under the sub-clause (e)-the use of, or the right to use:*

*(i) motion picture films;*

*(ii) films or video tapes for use in connection with television;  
or*

*(iii) tapes for use in connection with radio broadcasting;*

*7.4 Accordingly, the amount received from Sony Pictures Networks India Private Limited amounting to Rs. 13,70,50,000/- which was not offered to tax for the year under consideration is being proposed to be added back to the total income of the assessee for the year under consideration.”*

**7.5** Further relevant are the conclusions of DRP, which we reproduce below;

*“..7.2 The Panel is of the view that the assessee’s contention that the sponsorship receipt partakes the nature as business income and further*

*that the sponsorship and other benefit would only argument the BAL revenue from Australia only is completely erroneous. The Panel finds force in AO's argument that such receipts also partakes the nature Royalty and is chargeable to tax as per applicable rate. The assessee's objection on the above is rejected..."*

8. In this context, we find it relevant to reproduce certain clauses of Commercial Partnership Agreement between the two parties to understand the nature of rights which BAL, as sponser, was given:-

***"BBL Promotional Campaign** means an integrated advertising, communications, and sales and marketing campaign referencing Sponsor's association with the BBL (including, without limitation, by using the Designation Rights) and/or utilising Cricket Australia's Intellectual Property Rights relating to the BBL, comprising a series of communications broadcast, published or disseminated by or on behalf of Sponsor through any medium now known or hereafter devised, including, without limitation, by television, radio, newspaper magazine, catalogue, Internet, point of sale advertising displays, signs posters, packaging, or bill board or outdoor advertising."*

8.1 This clause shows that in regard to Big Bash League, the sponsor BAL had right to use the Cricket Australia's intellectual property rights merely to indicate sponsor's association with the BBL. The sponsor was required to use reasonable endeavours to spend the planned minimum amount specified in item 10 of Schedule 1 in each relevant Contract Year on leveraging, the marketing, advertising and promotion of Sponsor's sponsorship of Cricket Australia and on costs associated with the Sponsorship Benefits to help grow the BBL to new audiences, including for fan promotion, activations, artwork costs, rope production, install, removal costs, broadcast and digital (Leverage Spend).

8.2 Then, the licence to use logos was granted to sponsor as a limited non-exclusive royalty free licence as per clause 6.1. There was a specific bar that:

*“(c) Sponsor acknowledges that it is not entitled to use any Cricket Australia Intellectual Property Rights in relation to:*  
*(i) cricket-related mobile applications for smartphones or tablet computers or similar content delivery devices; or*  
*(ii) in connection with any cricket-related publications on the Internet (e.g. cricket news articles, cricket fixtures and scores),*  
*Other than to the extent necessary in order to use the Designation Rights*

8.3 Furthermore, it was agreed between the parties that:

*“(e) Sponsor agrees and acknowledges that any reputation or goodwill created in the Licensed Logos or any other intellectual Property Rights licensed or supplied to Sponsor under this Agreement will be, and remain, the property of Cricket Australia.*

*(f) In respect of any Intellectual Property Rights that Sponsor creates in the exercise of its rights under this Agreement that are specific to cricket or Cricket Australia (Created IP) Sponsor agrees that it will:*

*(i) not use such Created IP following the expiry or earlier termination of this Agreement without Cricket Australia's prior written approval; and*

*(ii) Other than Intellectual Property Rights in manufacturing technologies, product design, construction processes and technical research, it will assign to Cricket Australia all Intellectual Property Rights in the Created IP*

8.4 In regard to use of joint logo, it was agreed that:

*“7.1 Development of a Joint Logo*

*(a) Cricket Australia shall, within 30 days of the Commencement Date, develop a Joint Logo, which logo shall be subject to mutual agreement by the Sponsor and CA, and shall incorporate the Sponsor Logo together with the Licensed Logo or other CA Intellectual Property, so as to enable Sponsor and Cricket Australia to promote their association with each other under this Agreement*

*(b) All rights, title and interest in and to the Joint Logo, excluding the underlying Sponsor Logo (which will remain vested in Sponsor) will vest in Cricket Australia.*

*7.2 Use of the Joint Logo*

*(a) Cricket Australia grants Sponsor, during the Term, an exclusive, royalty-free licence to use the joint Logo solely for exploitation of the Sponsorship Benefits under this Agreement*

.....

- (c) *Sponsor and Cricket Australia will:*
- (i) *use the Joint Logo in the form agreed by such parties; and*
  - (ii) *not permit any third party to use the Joint Logo except in accordance with this Agreement or as otherwise agreed between the parties*
- (d) *Neither Cricket Australia nor Sponsor will use or permit the use of the Joint Logo in any manner whatsoever after the termination (for whatever reason) of this Agreement without the other party's prior approval which may be granted or withheld in its absolute discretion ”*

8.5 Not only this, the agreement further provide that:

*“ (a) Subject to clause 11(c), Privacy Laws, and any applicable privacy policies of Sponsor, if requested by Cricket Australia. Sponsor agrees to provide to Cricket Australia the Personal Information (in a reasonable and timely manner) which Sponsor obtains during Sponsor promotions which use Cricket Australia Intellectual Property in relation to this Agreement, to enable Cricket Australia to use such Personal Information for the purposes of building and/or maintaining relationships.”*

8.6 As we take into consideration the sponsorship benefits given on the agreement, it comes up that designation rights were given to BAL as a sponsor, being entitled to promote the Nominated Brand, including, without limitation, through advertising on products and at points of sale, with or without use of the Joint Logo or the Licensed Logos, as the following together with such other names as Sponsor and Cricket Australia may agree upon from time to time.

Following designations were recognized;

*Official League Partner of the KFC Big Bash League*  
*Official League Partner of the KFC BBL*  
*Official Off Highway Tire Partner of the KFC Big Bash League*  
*Official Off Highway Tire of the KFC Big Bash League*  
*Official Off Highway Tire Partner of the KFC BBL*

8.7 Then it was provided that BAL, as sponsor must not use the Designation Rights other than in relation to its goods or services in the Category.

9. The aforesaid terms and conditions make it crystal clear that BAL as sponsor did not have any exclusive rights in the use of logo of assessee or the event of Big Bash League. The logo was to be used in restricted spaces and on limited goods and services of BAL. Then as sponsor the responsibility of BAL was, to use the log and other rights in intellectual property of assessee, to increase the viewership of the event. The rights were merely for advertising, communications, and sales and marketing campaign showcasing the Sponsor's association with the BBL. The use of intellectual property rights like logo of assessee or BBL, was incidental to the objective of promotion of BBL and products of sponsor. The rights given were not of nature of 'copy right' but simplistic right to represent in the advertising, communications, and sales and marketing campaign showcasing the Sponsor's association with the BBL. Any payment falling within the scope of royalty, there has to be some kind of transfer of rights. The 'right to use' the intellectual property should be independent of any act of the owner of the intellectual property. It should not be restrictive in purpose or mode of use. The commercial partnership agreements no where indicates that BAL, as sponsor, had any claim in the logo or other intellectual property of assessee, beyond the event of BBL. In fact, in para 7.3 of draft assessment order, AO refers to the rights given to the sponsor as, "bouquet of services" from the assessee. This has been relied by the DRP too. This finding in itself is erroneous because if assessee was providing any 'services', there was no question of consideration being for transfer or exclusive

use of any copy rights. After going through the impugned orders, we are of considered view that, there was failure on part of AO and DRP also, to have not gone into the recitals of agreements in holistic manner, but very summarily the conclusion was drawn that, BAL as sponsor had got any exclusive right in the logo or other intellectual property of assessee. The right was not in the logo or other intellectual property of assessee, but right to be part of Big Bash League, organized by assessee, as sponsor and represent it to the viewers of this event, the said association, to market it's own product or brand. Thus we are inclined to allow this ground no. 7.

10. The remaining grounds being general or consequential need no separate adjudication. Sequel to above, the appeal of assessee is allowed with consequences to follow as per determination of grounds in favour of appellant.

Order pronounced in the open court on 27.06.2024.

Sd/-  
(G.S. PANNU)  
VICE PRESIDENT

Sd/-  
(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Dated: 27.06.2024.

SR BHATNAGAR

Copy forwarded to:-

1. Appellant - Cricket Australia, No. 60, Jolimont Street Victoria, Victoria, Foreign, Australia.
2. Respondent.
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi