



2024/KER/51726

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

TUESDAY, THE 9<sup>TH</sup> DAY OF JULY 2024 / 18TH ASHADHA, 1946

ITA NO. 18 OF 2020

AGAINST THE ORDER/JUDGMENT DATED 27.05.2019 IN ITA NO.256  
OF 2018 OF I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/APPELLANT/REVENUE

THE PRINCIPAL COMMISSIONER OF INCOME TAX  
(CENTRAL), KOCHI-682 011.

BY ADVS.

P.K.RAVINDRANATHA MENON (SR.)  
SRI.JOSE JOSEPH, SC, FOR INCOME TAX  
NAVANEETH.N.NATH  
SUSIE B VARGHESE (K/1300/2019)

RESPONDENT/RESPONDENT/ASSESSEE

KUNHITHARUVAI MEMORIAL CHARITABLE TRUST  
KMCT CORPORATE OFFICE, MALABAR CHRISTIAN COLLEGE,  
CROSS ROAD, CALICUT-673 011.

BY ADVS.

SRI.JOSEPH MARKOSE (SR.)  
SRI.V.ABRAHAM MARKOS  
SRI.ABRAHAM JOSEPH MARKOS  
SRI.ISAAC THOMAS  
SRI.P.G.CHANDAPILLAI ABRAHAM  
SHRI.ALEXANDER JOSEPH MARKOS  
SHRI.SHARAD JOSEPH KODANTHARA  
SMT.ZAINAB ZEBAIBRAHIM P.M.

THIS INCOME TAX APPEAL HAVING COME UP FOR ADMISSION  
ON 09.07.2024, ALONG WITH ITA.30/2020, 27/2020 AND  
CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:



ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

2

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

TUESDAY, THE 9<sup>TH</sup> DAY OF JULY 2024 / 18TH ASHADHA, 1946

ITA NO. 2 OF 2020

AGAINST THE ORDER/JUDGMENT DATED 27.05.2019 IN ITA NO.255 OF  
2018 OF I.T.A.TRIBUNAL, COCHIN BENCH

APPELLANT/APPELLANT/REVENUE

THE PRINCIPAL COMMISSIONER OF INCOME TAX,  
(CENTRAL), KOCHI - 682 011.

BY ADVS.

SRI.JOSE JOSEPH, SC, FOR INCOME TAX

NAVANEETH.N.NATH

SUSIE B VARGHESE (K/1300/2019)

RESPONDENT/RESPONDENT/ASSESSEE

KUNHITHARUVAI MEMORIAL CHARITABLE TRUST,  
KMCT CORPORATE OFFICE, MALABAR CHRISTIAN COLLEGE  
CROSS ROAD, CALICUT - 673 011.

BY ADVS.

SRI.JOSEPH MARKOSE (SR.)

SRI.V.ABRAHAM MARKOS

SRI.ABRAHAM JOSEPH MARKOS

SRI.ISAAC THOMAS

SRI.P.G.CHANDAPILLAI ABRAHAM

SHRI.ALEXANDER JOSEPH MARKOS

SHRI.SHARAD JOSEPH KODANTHARA

SMT.ZAINAB ZEBAIBRAHIM P.M.

THIS INCOME TAX APPEAL HAVING COME UP FOR ADMISSION ON  
09.07.2024, ALONG WITH ITA.18/2020 AND CONNECTED CASES, THE  
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

3

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

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THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

TUESDAY, THE 9<sup>TH</sup> DAY OF JULY 2024 / 18TH ASHADHA, 1946

ITA NO. 27 OF 2020

AGAINST THE ORDER/JUDGMENT DATED 27.05.2019 IN ITA NO.260 OF  
2018 OF I.T.A.TRIBUNAL, COCHIN BENCH

APPELLANT/APPELLANT/REVENUE

THE PRINCIPAL COMMISSIONER OF INCOME TAX  
(CENTRAL), KOCHI-682011.

BY ADVS.

P.K.RAVINDRANATHA MENON (SR.)  
SRI.JOSE JOSEPH, SC, FOR INCOME TAX  
NAVANEETH.N.NATH  
SUSIE B VARGHESE(K/1300/2019)

RESPONDENT/RESPONDENT/ASSESSEE

M/S.KUNHITHARUVAI MEMORIAL CHARITABLE TRUST  
KMCT CORPORATE OFFICE, MALABAR CHRISTIAN COLLEGE  
CROSS ROAD, CALICUT-673011.

BY ADVS.

SRI.JOSEPH MARKOSE (SR.)  
SRI.ABRAHAM JOSEPH MARKOS  
SRI.V.ABRAHAM MARKOS  
SRI.ISAAC THOMAS  
SRI.P.G.CHANDAPILLAI ABRAHAM  
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ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

4

IN THE HIGH COURT OF KERALA AT ERNAKULAM

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THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

TUESDAY, THE 9<sup>TH</sup> DAY OF JULY 2024 / 18TH ASHADHA, 1946

ITA NO. 30 OF 2020

AGAINST THE ORDER/JUDGMENT DATED 27.05.2019 IN ITA NO.257 OF  
2018 OF I.T.A.TRIBUNAL, COCHIN BENCH

APPELLANT/APPELLANT/REVENUE

THE PRINCIPAL COMMISSIONER OF INCOME TAX  
(CENTRAL), KOCHI 682 011.

BY ADVS.

P.K.RAVINDRANATHA MENON (SR.)  
SRI.JOSE JOSEPH, SC, FOR INCOME TAX  
NAVANEETH.N.NATH  
SUSIE B VARGHESE (K/1300/2019)

RESPONDENT/RESPONDENT/ASSESSEE

KUNHITHARUVAI MEMORIAL CHARITABLE TRUST  
KMCT CORPORATE OFFICE, MALABAR CHRISTIAN COLLEGE  
CROSS ROAD, CALICUT 673 011.

BY ADVS.

SRI.JOSEPH MARKOSE (SR.)  
SRI.ABRAHAM JOSEPH MARKOS  
SRI.V.ABRAHAM MARKOS  
SRI.ISAAC THOMAS  
SRI.P.G.CHANDAPILLAI ABRAHAM  
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30/2020,31/2020, 32/2020 AND 34/2020

5

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

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THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

TUESDAY, THE 9<sup>TH</sup> DAY OF JULY 2024 / 18TH ASHADHA, 1946

ITA NO. 31 OF 2020

AGAINST THE ORDER/JUDGMENT DATED 27.05.2019 IN ITA NO.261 OF  
2018 OF I.T.A.TRIBUNAL, COCHIN BENCH

APPELLANT/APPELLANT/REVENUE

THE PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL),  
KOCHI-682011.

BY ADVS.

P.K.RAVINDRANATHA MENON (SR.)

NAVANEETH N NATH

SRI.JOSE JOSEPH, SC, FOR INCOME TAX

RESPONDENT/RESPONDENT/ASSESSEE

M/S. KUNHITHARUVAI MEMORIAL CHARITABLE TRUST,  
KMCT CORPORATE OFFICE, MALABAR CHRISTIAN COLLEGE  
CROSS ROAD, CALICUT-673011.

BY ADVS.

SRI.JOSEPH MARKOSE (SR.)

SRI.ABRAHAM JOSEPH MARKOS

SRI.V.ABRAHAM MARKOS

SRI.ISAAC THOMAS

SRI.P.G.CHANDAPILLAI ABRAHAM

SHRI.ALEXANDER JOSEPH MARKOS

SHRI.SHARAD JOSEPH KODANTHARA

THIS INCOME TAX APPEAL HAVING COME UP FOR ADMISSION ON  
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ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

6

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

TUESDAY, THE 9<sup>TH</sup> DAY OF JULY 2024 / 18TH ASHADHA, 1946

ITA NO. 32 OF 2020

AGAINST THE ORDER/JUDGMENT DATED 27.05.2019 IN ITA NO.259 OF  
2018 OF I.T.A.TRIBUNAL, COCHIN BENCH

APPELLANT/APPELLANT/REVENUE

THE PRINCIPAL COMMISSIONER OF INCOME TAX  
(CENTRAL), KOCHI-682 011

BY ADVS.

P.K.RAVINDRANATHA MENON (SR.)  
SRI.JOSE JOSEPH, SC, FOR INCOME TAX  
NAVANEETH.N.NATH  
SUSIE B VARGHESE (K/1300/2019)

ESPONDENT/RESPONDENT/ASSESSEE

KUNHITHARUVAI MEMORIAL CHARITABLE TRUST  
KMCT CORPORATE OFFICE, MALABAR CHRISTIAN COLLEGE  
CROSS ROAD, CALICUT-673 011

BY ADVS.

SRI.JOSEPH MARKOSE (SR.)  
SRI.ABRAHAM JOSEPH MARKOS  
SRI.V.ABRAHAM MARKOS  
SRI.ISAAC THOMAS  
SRI.P.G.CHANDAPILLAI ABRAHAM  
SHRI.ALEXANDER JOSEPH MARKOS  
SHRI.SHARAD JOSEPH KODANTHARA

THIS INCOME TAX APPEAL HAVING COME UP FOR ADMISSION ON  
09.07.2024, ALONG WITH ITA.18/2020 AND CONNECTED CASES, THE  
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

7

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

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THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

TUESDAY, THE 9<sup>TH</sup> DAY OF JULY 2024 / 18TH ASHADHA, 1946

ITA NO. 34 OF 2020

AGAINST THE ORDER/JUDGMENT DATED 27.05.2019 IN ITA NO.258 OF  
2018 OF I.T.A.TRIBUNAL, COCHIN BENCH

APPELLANT/APPELLANT/ASSESSEE

THE PRINCIPAL COMMISSIONER OF INCOME TAX  
(CENTRAL), KOCHI 682 011.

BY ADVS.

SRI.P.K.R.MENON, SENIOR COUNSEL, GOI (TAXES)

SRI.JOSE JOSEPH, SC, FOR INCOME TAX

NAVANEETH.N.NATH

SUSIE B VARGHESE (K/1300/2019)

RESPONDENT/RESPONDENT/ASSESSEE

M/S.KUNHITHARUVAI MEMORIAL CHARITABLE TRUST  
KMCT CORPORATE OFFICE, MALABAR CHRISTIAN COLLEGE  
CROSS ROAD, CALICUT 673 011.

BY ADVS.

SRI.JOSEPH MARKOSE (SR.)

SRI.ABRAHAM JOSEPH MARKOS

SRI.V.ABRAHAM MARKOS

SRI.ISAAC THOMAS

SRI.P.G.CHANDAPILLAI ABRAHAM

SHRI.ALEXANDER JOSEPH MARKOS

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THIS INCOME TAX APPEAL HAVING COME UP FOR ADMISSION ON  
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ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

8

## J U D G M E N T

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[ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 and 34/2020]

Dr. A.K.Jayasankaran Nambiar, J.

These appeals by the revenue impugn the common order dated 27.05.2019 of the Income Tax Appellate Tribunal, Cochin Bench in I.TA.Nos.255-261/Coch/2018, that was preferred by the respondent herein in relation to the assessments for the assessment years 2006-07 to 2012-13 under the IT Act.

2. The brief facts necessary for disposal of these appeals are as follows:

The respondent-assessee is a Trust instituted in 1999 which was granted registration under Section 12A/12AA of the Income Tax Act ('the Act' for short) as early as in 2002. The Trust is engaged in running Medical/ Dental/ Engineering/ Ayurveda Colleges on self





ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

financing basis. Pursuant to a search conducted in the premises of the Trust and its satellite institutions on 31.10.2011, under Section 132 of the Act, the Department launched proceedings (i) for cancellation of the registration and consequent denial of exemption that was available to the Trust in terms of the Act, and (ii) for the purposes of making additions to the taxable income of the Trust for the various assessment years from 2006-07 to 2012-13.

3. In the appeals before us, we are concerned with the latter proceedings that were initiated by the Income Tax Department for sustaining the additions made to the taxable income of the Trust for the assessment years in question. It would appear that, based on material that was obtained during the search, additions were made to the income of the Trust for the various assessment years except assessment years 2006-07 and 2007-08. The assessing officer also had a case that the income of the Trust for these years had to be brought to tax under the normal rate of tax, since according to him, the benefits under Section 11 of the Act were not available to the respondent-assessee since they had not satisfied the conditions under Section 13 of the Act.



4. Against the assessment order passed by the assessing authority for the various assessment years, the assessee preferred appeals before the First Appellate Authority. The First Appellate Authority confirmed the denial of exemption to the assessee, inter alia, on the ground that it had not filed the returns of income within time during the various assessment years in question. The additions made by the assessing authority were also partly sustained, save for the assessment year 2008-09 where the additions made were completely deleted by the First Appellate Authority. It is not in dispute that there was no appeal filed by the revenue against the said deletion by the First Appellate Authority.

5. Against the orders of the First Appellate Authority, the assessee preferred further appeals before the Income Tax Appellate Tribunal. In the meanwhile, by its order dated 16.01.2018 in I.T.A No.246/Coch/2014, the Appellate Tribunal had, in the appeal preferred against the orders of the authorities below, confirming the denial of exemption to the respondent-assessee, found as a matter of fact that there had been no application of the funds of the assessee-Trust for purposes unconnected with the objects of the Trust and that, the assessee had not violated any of the conditions



ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

mentioned in Section 13 of the Act for denial of the benefits under Section 11 of the Act, or for cancellation of its registration under Section 12AA of the Act. The Tribunal found, therefore, that the assessee was entitled to the benefit of the exemption envisaged for registered trusts under S.11 of the IT Act. It is significant that against the said order of the Tribunal that was in favour of the assessee herein, the revenue did not choose to file any appeal. The said order of the Tribunal has therefore become final and binding on the revenue.

6. We have chosen to highlight the above aspect primarily to demonstrate that in the appeals now before us, the questions of law raised are only with regard to the additions to be made to the income of the Trust for the various assessment years. The aspect of the additions being sustained, and the income being brought to tax on account of any cancellation of registration or denial of exemption, does not now arise in view of the order of the Tribunal dated 16.01.2018 referred above.

7. It is against the above factual backdrop, that we must consider two objections that were raised by the learned Senior



ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

12

Counsel appearing on behalf of the respondent-assessee in relation to the appeals before us. It is pointed out that in view of Circular No.3 of 2018 issued by the Central Board of Direct Taxes, Government of India (Ministry of Finance-Department of Revenue), appeals cannot be maintained by the revenue before the High Court if the tax effect in the appeal does not exceed Rs.50 lakhs. We have also been shown a subsequent Circular No. 17 of 2019 dated 08.08.2019, by which the monetary limit has since been enhanced to Rs.1 crore. The judgment of the Supreme Court reported in ***Director of Income Tax, Circle v. S.R.M.B. Diary Farming (P) Ltd.*** [(2018) 400 ITR 9(SC)] clearly indicates that the circulars aforementioned would apply even to pending appeals by the revenue before this court and that the only caveat to be observed is that the circulars should not be applied by the High Court when they have a cascading effect or where common principles are involved in subsequent group of matters or a large number of matters. In the instant appeals, there is no cascading effect that arises, nor are there common principles involved in large number of matters for the caveat to be observed.

8. Accordingly, we have to see whether the monetary limit in



ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

13

any of these appeals is breached through the filing of these appeals. We find in this context that the tax effect in the appeals pertaining to assessment years 2006-07, 2007-08, 2008-09, 2009-10 and 2010-11 are well below the monetary limit of Rs.1 crore specified in the circulars referred above. Without any further discussion therefore, we deem it appropriate to dismiss the said I.T appeals as not maintainable in view of the Circulars referred above that are binding on the department in view of the judgment of the Supreme Court in ***S.R.M.B Diary Farming (P) Ltd.*** (supra)

9. That leaves us with the appeals of the revenue in relation to the assessment years 2011-12 and 2012-13. No doubt, the said appeals involve a tax effect exceeding Rs.1 crore . However, the questions of law raised in these appeals are entirely in connection with the additions to be made to the income of the Trust and since the more fundamental issue as regards the availability of exemption to the assessee -Trust, consequent to its registration under Section 12AA of the Act has already been sustained by the appellate tribunal, and accepted by the revenue, it follows that the assessee Trust is not liable to tax in respect of its income, including the additions made, that is stated to have accrued to it during the



ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

14

aforesaid assessment years. The questions of law raised by the revenue in I.T.A Nos.27 and 31 of 2020 read as follows:

I.T.A.No.27 of 2020

(i) Whether on the facts and in the circumstances of the case, the Hon'ble ITAT was right in law in holding that as there was no seized material found during the search relating to collection of additional fees (capitation fees) for the asst. years 2006-07 to 2011-12, there cannot be any addition towards additional fees for those asst. years, without taking cognizance of the seized material available for the asst. year 2012-13 which revealed collection of additional fees for the asst. year 2012-13 and the sworn statement of Shri. Shibu, Administrative officer and Executive Trustee?

(ii) Whether on the facts and in the circumstances of the case, the Hon'ble ITAT was legally justified in holding that the assessing officer is to restrict the addition towards collection of additional fees (capitation fees) for the asst. year 2012-13 to the extent of seized material found during search, without appreciating the decisions of the Hon'ble Kerala High Court in the cases of Travancore Diagnostics P. Ltd. v. ACIT (390 ITR 167), CIT v. Hotel Meriya (332 ITR 537) and of the Hon'ble A.P. High Court in the case of Rajnik & Co. v. ACIT (251 ITR 561)?



iii) Whether, on the facts and circumstances of the case, the Hon'ble Tribunal was right in law in placing reliance upon Board's Circular No.286/2/2003- IT (Inv. II) dated 10.03.2003, in giving relief to the assessee on the collection of additional fees (capitation fees), when no confession relating to income has been obtained in the case on hand?

I.T.A.No.31 of 2020

(i) Whether on the facts and in the circumstances of the case, the Hon'ble ITAT was right in law in holding that as there was no seized material found during the search relating to collection of additional fees (capitation fees) for the asst. years 2006-07 to 2011-12, there cannot be any addition towards additional fees for those asst. years, without taking cognizance of the seized material available for the asst. year 2012-13 which revealed collection of additional fees for the asst. year 2012-13 and the sworn statement of Shri. Shibu, Administrative officer and Executive Trustee?

(ii) Whether on the facts and in the circumstances of the case, the Hon'ble ITAT was legally justified in holding that the assessing officer is to restrict the addition towards



ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

16

collection of additional fees (capitation fees) for the asst. year 2012-13 to the extent of seized material found during search, without appreciating the decisions of the Hon'ble Kerala High Court in the cases of Travancore Diagnostics P. Ltd. v. ACIT (390 ITR 167), CIT v. Hotel Meriya (332 ITR 537) and of the Hon'ble A.P. High Court in the case of Rajnik & Co. v. ACIT (251 ITR 561)?

iii) Whether, on the facts and circumstances of the case, the Hon'ble Tribunal was right in law in placing reliance upon Board's Circular No.286/2/2003- IT (Inv. II) dated 10.03.2003, in giving relief to the assessee on the collection of additional fees (capitation fees), when no confession relating to income has been obtained in the case on hand?

10. Since the issue of registration under Section 12AA of the Act, and the availability of exemption to the assessee-Trust, has already been answered in their favour by the order of the Tribunal dated 16.01.2018 supra, we are of the view that the aforesaid questions of law raised by the revenue in the appeals have to be answered against the revenue and in favour of the assessee.

Accordingly, these appeals are disposed by dismissing ITA Nos.18,2,30,32,34 of 2020 and disposing ITA Nos. 27 and 31 of





2024/KER/51726

ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

17

2020 by answering the questions of law raised therein against the revenue and in favour of the assessee.

*Sd/-*

**DR. A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

*Sd/-*

**SYAM KUMAR V.M.**  
**JUDGE**

smm



2024/KER/51726

ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

18

APPENDIX OF ITA 18/2020

PETITIONER ANNEXURES

ANNEXURE A COPY OF THE ASSESSMENT ORDER DATED  
31.03.2014.

ANNEXURE B COPY OF THE ORDER OF THE COMMISSIONER OF  
INCOME TAX (APPEALS) DATED 14.03.2018.

ANNEXURE C COPY OF THE ORDER OF THE TRIBUNAL DATED  
27.05.2019 (ORIGINAL & COPY).

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ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

APPENDIX OF ITA 2/2020

PETITIONER ANNEXURES

ANNEXURE A	COPY OF THE ASSESSMENT ORDER DATED 31.03.2014
ANNEXURE B	COPY OF THE ORDER OF THE COMMISSIONER OF INCOME TAX (APPEALS) DATED 14.03.2018
ANNEXURE C	COPY OF THE ORDER OF THE TRIBUNAL DATED 27.05.2019 (ORIGINAL & COPY)



ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

APPENDIX OF ITA 27/2020

PETITIONER ANNEXURES

Annexure A	COPY OF THE ASSESSMENT ORDER DATED 31.03.2014.
Annexure B	COPY OF THE ORDER OF THE COMMISSIONER OF INCOME TAX (APPEALS) DATED 14.03.2018.
Annexure C	COPY OF THE ORDER OF THE TRIBUNAL DATED 27.5.2019 (ORIGINAL & COPY)



ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

APPENDIX OF ITA 30/2020

PETITIONER ANNEXURES

- ANNEXURE A COPY OF THE ASSESSMENT ORDER DATED  
31.03.2014.
- ANNEXURE B COPY OF THE ORDER OF THE COMMISSIONER OF  
INCOME TAX (APPEALS) DATED 14.03.2018.
- ANNEXURE C COPY OF THE ORDER OF THE TRIBUNAL DATED  
27.05.2019 (ORIGINAL & COPY).



ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

APPENDIX OF ITA 31/2020

**PETITIONER ANNEXURES**

<b>Annexure A</b>	<b>COPY OF THE ASSESSMENT ORDER DATED 31.03.2014.</b>
<b>Annexure B</b>	<b>COPY OF THE ORDER OF THE COMMISSIONER OF INCOME TAX (APPEALS) DATED 14.03.2018.</b>
<b>Annexure C</b>	<b>COPY OF THE ORDER OF THE TRIBUNAL DATED 27.05.2019 (ORIGINAL &amp; COPY)</b>



ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

APPENDIX OF ITA 32/2020

PETITIONER ANNEXURES

ANNEXURE A	COPY OF THE ASSESSMENT ORDER DATED 31.03.2014
ANNEXURE B	COPY OF THE ORDER OF THE COMMISSIONER OF INCOME TAX (APPEALS) DATD 14.03.2018
ANNEXURE C	COPY OF THE ORDER OF THE TRIBUNAL DATED 27.05.2019 (ORIGINAL AND COPY)



ITA Nos.18/2020, 2/2020, 27/2020,  
30/2020,31/2020, 32/2020 AND 34/2020

APPENDIX OF ITA 34/2020

**PETITIONER ANNEXURES**

<b>ANNEXURE A</b>	<b>COPY OF THE ASSESSMENT ORDER DATED 31/03/2014.</b>
<b>ANNEXURE B</b>	<b>COPY OF THE ORDER OF THE COMMISSIONER OF INCOME TAX (APPEALS), DATED 14/03/2018.</b>
<b>ANNEXURE C</b>	<b>COPY OF THE ORDER OF THE TRIBUNAL DATED 27/05/2019 (ORIGINAL AND COPY).</b>