

आयकर अपीलिय अधीकरण, न्यायपीठ – “B” कोलकाता,
*IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH “B” KOLKATA*

Before **Shri S.S.Godara, Judicial Member** and
Dr. A.L. Saini, Accountant Member

ITA No.1199 & 1323/Kol/2017
Assessment Year :2012-13

Modern Dalkhola Flour Mills Pvt. Ltd., P.O. Dalkhola, Dist. Uttar Dinajpur, Pin-733201 [PAN No. AAACD 9274 A]	V/s.	DCIT, Circle-2(1), 2 nd Floor, Central Revenue Building, Race Course Para, Naya Basty, Jalpaiguri-735101
DCIT, Circle-2(1), 2 nd Floor, Central Revenue Building, Race Course Para, Naya Basty, Jalpaiguri-735101	V/s.	Modern Dalkhola Flour Mills Pvt. Ltd., P.O. Dalkhola, Dist. Uttar Dinajpur
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

आवेदक की ओर से/By Assessee	Shri Manish Tiwari, AR
राजस्व की ओर से/By Revenue	Shri Mrinal Kanti Biswas, Addl. CIT-SR-DR
सुनवाई की तारीख/Date of Hearing	23-08-2019
घोषणा की तारीख/Date of Pronouncement	28-08-2019

आदेश /ORDER

PER S.S.Godara, Judicial Member:-

The assessee and Revenue have filed their instant cross-appeal in ITA No.1199/Kol/2017 and ITA No.1323/Kol/2017 for assessment year 2012-13 against the Commissioner of Income Tax (Appeals)-Jalpaiguri's common order dated 31.03.2017 passed in case No.22/Jal/CIT(A)/15-16 restricting Assessing Officer's action treating the former share application / premium

amount of ₹326,50,000/- as unexplained cash credits u/s 68 to ₹75 lac only, in proceedings u/s 143(3) of the Income Tax Act, 1961; in short 'the Act'.

Heard both the learned representatives against and in support of their respective pleadings seeking to delete and restore the entire amount of unexplained share application / premium addition; respectively.

2. They invite our attention to the CIT(A)'s detailed discussion on the above sole issue as under:-

"4.2 I have considered the issue in the assessment order framed by the AO in light of the arguments made by the appellant. The short issue for my consideration is that whether the share application monies along with premium in the aggregate of Rs3,25,50,000/- disclosed by the appellant invite the mischief of the provisions of s. 68 of the Act or not. The provisions of s. 58 of the Act deal with cash credit which reads as under:

"68. Where any sum is found credited in the books of an assessee maintained for any previous year, and the assessee offers no explanation about the nature and source thereof or the explanation offered by him is not, in the opinion of the Assessing Officer, satisfactory, the sum so credited may be charged to income-tax as the income of the assessee of that previous year. "

4.3 According to this section, if identity, creditworthiness of the creditor and genuineness of the transaction is not proved or the explanation offered by the assessee is not, in the opinion of the Assessing Officer, satisfactory, the sum so credited may be charged to income-tax as income of the assessee of that previous year. In the instant case, the appellant had disclosed receipt of share capital money including share premium money of Rs.3,26,50,000/- from 8 (eight) individuals who are relatives of the director of the appellant company as well as 3 (three) corporate bodies who are group entities of the appellant. It is found that in course of the assessment proceedings the AO observed that the assessee has received equity shares application monies at a premium. The AO has issued notices u/s 133(6) to all the share applicants and such notices were fully complied with by the share applicants. The AO further states that summon u/s 131 was also issued to the director of the assessee company who duly appeared before him and whose statement was recorded by the AO. The appellant had duly filed its return of total income u/s 139(1) of the Act in respect of the AY 2012-13. In the course of the assessment proceedings, the appellant in response to the requisitions made by the AO, from time to time, filed copies of its audited annual accounts including various details and other documents as desired by the AO. The details and documents so produced and filed with the AO included, inter alia, full details of each of the share applicants, who had subscribed to the aggregate shares along with share premium raised by the appellant during the assessment year under appeal

44 It is observed that the AO had issued notices u/s 133(6) of the Act, to each of the share applicants. Such notices were duly served upon the respective share subscriber at their respective addresses. Service of such notices u/s 133(6) of the Act to the share applicants at their respective known addresses proves their respective identities. It is further observed that the corporate share applicants are registered under the Companies Act, 1956 and are on the records of Registrar of Companies functioning under Ministry of Corporate Affairs, Government of India and the individuals are having Permanent Account Numbers. In fact, all share subscribers

have responded to the statutory notices issued to them u/s 133(6) of the Act. In their respective replies, the share subscribers had disclosed, inter alia, their Permanent Account Numbers along with the acknowledgment of submission of their return of income and furnished audit report and financial statements which in my humble opinion proves their identities. Further, each of the share applicants accepted the fact that they had subscribed to the shares issued by the appellant company and that such transactions were duly reflected in their respective books of accounts, as well as in their Balance Sheets. These facts, in my opinion, clearly prove the genuineness of the transactions.

4.5 Further the Hon'ble Supreme Court in CIT vs. Lovely Exports Ltd. (2008) 216 CTR 195 (SC) wherein has held as under:

"2 Can the amount of share money be regarded as undisclosed Income under section 68 of IT Act, 1961? We find no merit in this Special Leave Petition for the simple reason that if the share application money is received by the assessee company from alleged bogus shareholders, whose names are given to the AO, then the Department is free to proceed to reopen their individual assessments in accordance with law"

In other words, It is observed that if share application money is received by an assessee from subscribers, whose names are given to the AO, are allegedly bogus then the Revenue is free to proceed to reopen their individual assessments in accordance with law. The facts of the present are on a better footing to the one as decided above. In the instant case, all the share applicants had confirmed their investment with the appellant and as such, there was no basis for the AO to come to any adverse conclusion and accordingly, the entire amount received by the appellant on account of share application as well as share premium monies cannot be regarded as undisclosed income u/s 68 of Act

4.6 I find that share application money with share premium of aggregate amount of Rs.323,50,000/- was received from eleven parties out of which three are corporate entities belonging to same group and remaining eight parties are individuals as well as relatives of directors of appellant company. It is also found that share application money with premium of Rs.1,28,50,000/- paid by M/s. Darjeeling Flour Mills Pvt. Ltd. is through A/c payee cheque and for others it is by cash. In view of above, it is prudent to deal with corporate share applicants and individuals share applicants separately which is as follows: -

Darjeeling Flour mills Pvt. Ltd.

It appears that in response to notice U/s 133(6) the shareholder supplied all the documents as requisitioned which included, inter-alia, current A/c statement from 01.06.2011 to 10.06.2011. I have gone through the adverse comments of AO on such Bank Statement. It is not proper to draw adverse inference on the plea that such bank statement is illegible and does not reflect the name of account holder or A/c Number. The AO has the option to call for the original bank statement from the shareholder and act accordingly. I have also examined the contentions of Ld. A/R as well as verified paper book page 184 to 195 which contains the name, address of the share applicants along with transactions and bank address. The facts emerging from such documents reveal that a sum of Rs.1,31,50,000/- was received as advance against share application. Out of which Rs.1,28,50,000/- was accounted towards allotment of 377942 shares of Rs. 101/- each with premium of Rs. 24/- per share and excess receipt was refunded to the share applicant.

It is to be seen that whether identity, capacity and genuineness test are met. IDENTITY- Apparently this company is one of the group concern of the assessee

group, with valid address of Siliguri, therefore there is no doubt about the identity of this company.

CAPACITY- It is seen from the Balance Sheet of this company that its share capital plus reserve is Rs4,92,71,316/-. The turnover of this share applicant is Rs 19,05,01,4071- and the disclosed net profit of this applicant is Rs 46,76,3621- Entire share capital has been subscribed by family members of the director as well as M/s S.C.Ghosh Realtors (P) Ltd which is known group concern of assessee group. In view of money coming from relatives & group concern, the capacity of the share applicant is also established.

GENUINENESS- AO has not brought on record any evidence which can lead to doubt regarding genuineness of the transaction other than the fact that the share application money has been received in cash. However there is no bar in law in receiving the share application money in cash. Therefore there is nothing on record to doubt genuineness of the transaction.

Apart from above, I find from the audited accounts of the applicant that it had sufficient capital and reserves to advance this sum of money to the appellant and hence, the creditworthiness of the share applicants is beyond any controversy. Thus the applicant's identity and creditworthiness cannot be doubted. Since all the transactions are through banking channel the genuineness cannot be doubted. I find that the AO has not pointed out anything against the evidences filed by the appellant or the share applicant regarding the transactions. I agree with the contentions of the AR of the appellant that the finding of the AO that payments made by the share applicant is from its cash credit account goes in favour of the appellant as the source of money is further explained and it is common knowledge that the Bank grants credit limit to those having creditworthiness. Thus the objections raised by AO are found to be baseless and the addition made u/s 68 of Rs.1,28,50,000/- relating to this shareholder is directed to be deleted.

Airview Sudhir Hotels & Tourism Pvt. Ltd.

This shareholder paid Rs. 5,00,000/- towards share application money with premium through cash and confirmed such investment with all necessary documents in response to notice U/s 133(6). The relevant documents are verifiable from paper book submitted in course of appeal. AO has considered such receipt as unexplained cash credit U/s 68 on the ground that the amount was paid in cash and that the company had not declared any income in the current year. In fact it declared losses from business & profession.

I have examined the contentions of Ld. AIR on the adverse comments made by AO. The share applicant explained the source of investment as out of its accumulated fund over the year. It is to be seen that whether identity, capacity and genuineness test are met. IDENTITY- Apparently this company is one of the group concern of the assessee group, with valid address of. Siliguri, therefore there is no doubt about the identity of this company.

CAPACITY- It is seen from the Balance Sheet of this company that its share capital plus reserve is Rs.3,31,86,453/-. Entire share capital has been subscribed by M/s Fantastic Vintrade (P) Ltd and M/s Darjeeling Flour Mills (P) Ltd which are known group concern of assessee group. In view of money coming from all group concerns , the capacity of the share applicant is also established.

GENUINENESS- AO has not brought on record any evidence which can lead to doubt regarding genuineness of the transaction other than the fact that the share

application money has been received in cash. However there is no bar in law in receiving the share application money in cash. Therefore there is nothing on record to doubt genuineness of the transaction.

Therefore the addition U/s 68 of Rs.5,00,000/- relating to this shareholder is directed to be deleted.

Ranisati Tardelink Pvt. Ltd.

This shareholder paid Rs. 35,00,000/- towards share application money with premium through cash and confirmed such investment with all necessary documents in response to notice U/s 133(6). The relevant documents are verifiable from paper book submitted in course of appeal. AO. has considered such receipt as unexplained cash credit U/s 68 on the ground that the amount was paid in cash and that the company had not declared any income in the current year. In fact it declared losses from business & profession.

I have examined the contention of Ld. A/R on the adverse comments made by AG. The share applicant explained the source of investment as out of liquidation of current investment as evident from Note 4 of the audited financial statement. Moreover, the capital including reserves aggregates to Rs.5,28,46,299/- out of which investment with appellant company is of Rs. 33,50,000/- which works to only 6.62%. It is to be seen that whether identity, capacity and genuineness test are met.

IDENTITY- Apparently this company is one of the group concern of the assessee group, with valid address of Siliguri, therefore there is no doubt about the identity of this company.

CAPACITY- It is seen from the Balance Sheet of this company that its share capital plus reserve is Rs.5,28,46,299/-. Entire share capital has been subscribed by Fantastic Vintrade (p) Ltd. And Airview Sudhir Hotel & Tourism (P) Ltd. Which are know group concern of assessee group. In addition the company has Share application money of RS.91 lakhs which is again from another group concern M/s Darjeeling Flour Mills (p) Ltd. In view of money coming from all group concerns, the capacity of the share applicant is also established.

GENUINENESS- AG has not brought on record any evidence which can lead to doubt regarding genuineness of the transaction other than the fact that the share application money has been received in cash. However there is no bar in law in receiving the share application money in cash. Therefore there is nothing on record to doubt genuineness of the transaction.

Therefore the addition U/s 68 of Rs. 35,00,000/- relating to this shareholder is directed to be deleted.

4.7 Individual share applicants

The factual position emerging from the observations at earlier part of this order that total share application money with premium of Rs.1,55,00,000/- was received from eight individuals whose identity and genuineness of transactions have not been doubted by the AG. Since all the eight individual confirmed their source of investment as income of current year as well as past accumulation of income. Statement of accounts with Profit & Loss A/c and Balance Sheet were also furnished in support. The additions of the entire amount made by AG on suspicion is found to be incorrect.

AO. has considered that none of eight individual share applicants are worthy of having possession of cash since they maintain savings A/c with Bank. Accordingly AO

has considered the aggregate sum of Rs. 1,55,00,0001- received from eight share applicants as unexplained cash credit U/s 68 for want of creditworthiness.

I have gone through the contentions of Ld. A/R contesting the adverse inference made by AG. I have also examined Income Tax Return acknowledgement, computation of income, balance Sheet, copy of cash book etc of all the eight individual share applicants. It appears on such examination that all the eight individual filed their return in ITR 4 which proves that all of them are having their individual business activities. The Balance Sheet shows substantial capital of their own. According to LT. Return acknowledgement copy relevant to A.Y. 2012-13 the share applicants declared total income after claiming deduction under chapter VI A as noted against each.

Name of share applicants	Total income declared	Opening capital
Sukumar Ghosh	11,04,060/-	1,19,80,792/-
Joya Ghosh	3,14,250/-	33,56,428/-
Manju Ghosh	3,08,480/-	35,73,907/-
Mili Ghosh	3,54,270/-	39,77,550/-
Dipa Ghosh	3,53,950/-	76,70,974/-
Bimala Bala Ghosh	3,35,950/-	59,60,125/-
Sikha Ghosh	2,44,500/-	51,92,709/-
Gaurav Ghosh	1,70,230/-	9,38,195/-

I find that the AO has not doubted the existence of any business by these individuals. Further the AO's observation that the cash was not available with these share applicant's is also purely' based on suspicion. I find that these applicant have confirmed to the transaction and are separate LT Assesses. I find from the balance sheet as well as other documents filed by the share applicants in response to 133(6) notices that it would not be proper to treat the entire sum of money received by the appellant as unexplained money. I also find that the AD issued summon to the director of the appellant company. The director Mr Subroto Ghosh appeared before the AO and his statement was recorded by the AO. The AO has reproduced the extract of such statement in the assessment order. I find that the director has also confirmed to the transactions and explained the case of the appellant and no adverse inference can be drawn from his statement. However I find that indeed the share applicants did not file any wealth tax return and thus in view of the totality of facts and figures relating to income declared as well as available capital balance as on 01.04.2011 as per Balance Sheet of the eight individual share applicants. During the course of hearing the authorized representative was asked to furnish the details of last 3 year of income for all the individuals to have subscribed to the shares in cash. The details of income earned by these individuals in the last 3 years is as under:-

Name	GROSS TOTAL			Share application
	INCOME (AY)			
	2010-11	2011-12	2012-13	
Jaya Ghosoh	408941	391900	351960	2500000
Manju Ghosh	369199	372656	351587	2000000
Mili Ghosh	457033	464522	454274	1650000
Dipa Ghosh	539654	619392	453471	2000000
Bimla Ghosh	314577	249890	357099	3200000
Sikha Ghosh	309478	362710	344496	1550000
Gourav Ghosh	225578	207893	246312	500000
Sukumar Ghosh	1115790	1199525	1204056	2100000
	3740250	3868488	3763255	

i) Jaya Ghosh

considering that she has earned income of Rs. 11,52,8011- in last 3 years and also considering that she is middle aged person and would have earned similar incomes in the past and would have saved some money. Therefore, she possession of cash in hand during F.Y. 2011-12 cant be denied. However it is unlikely that she would be having such a huge cash balance of Rs. 25 lakhs in hand to subscribe to the shares. Further she is not filing any wealth tax return {which would be the case if we assume that she would be owner of jewellery of around 500 grams (**considering her family status**). Looking into circumstances of the case t am of the opinion that cash in hand with her during the F.Y. 2011-12 would be estimated at RS.10 lakhs. The balance amount of subscription amount i.e. Rs. 25 laksh (-) Rs. 10 lakhs i.e. Rs. 15 lakhs may be added in the hands of the assessee company as unexplained cash credit under section 68. Therefore the addition made by the Assessing Officer on this account is partly upheld.

ii) Similar is the position in the case of Manju Ghosh, Mili Ghosh, Deepa Ghosh, Bimla Bala Ghosh c..lld Shikha Ghosh. Therefore following logic given in the case of Jaya Ghosh after giving allowance of Rs. 10 lakhs as cash in hand. The balance amount of addition under section 68 is hereby confirmed.

iii) In case of Gaurav Ghosh the subscription of shares in hand is only Rs. 5 lakhs. Considering his income of last 3 years as given in the table the entire amount of cash in hand seems to be probable and therefore is being allowed.

iv) In case of Sukumar Ghosh his returned income for last 3 years comes to Rs. 3519371/-. Considering the higher income returned by him the cash in hand in his case is estimated @ Rs. 15 lakh and the excess amount of subscription in shares may be added in the hands of the company. The position of all these individual shares' subscribers as decided above can be summarized as below:

Name	GROSS TOTAL INCOME (AY)			Share application	Allowed	Confirmed
	2010-11	2011-12	2012-13			
Jaya Ghosh	408941	391900	451960	21500000	1000000	15,00,000
Manju Ghosh	369199	372656	351587	2000000	1000000	10,00,000
Mili Ghosh	457033	464522	454274	165000	1000000	6,50,000
Dipa Ghosh	539654	619392	453471	2000000	100000	10,00,000
Bimla Ghosh	3145577	249890	357099	3200000	1000000	22,00,000
Sikha Ghosh	309478	362710	344496	1550000	1000000	5,50,000
Gourav Ghosh	225578	207893	246312	500000	500000	--
Sukumar Ghosh	1115890	1199525	1204056	2100000	15,00,000	6,00,000
	3740250	3868488	3763255	1,55,00,000	80,00,000	75,00,000

In view of the above discussion this ground is partly allowed.”

3. We have given our thoughtful consideration to rival pleadings. We make it clear first of all that there is hardly any dispute between the parties *inter alia* about the basic admitted fact of the assessee to have raised the impugned share application money from eleven related parties, the Assessing Officer having taken recourse to sec. 131/133(6) process in all of their cases, these investors having replied from the other end in support of the correctness of the share application money. The assessee's eleven share applicants confirmed the assessee's case by fling all necessary documentary evidence as well.

There is further no issue between the assessee and the department about their identity, at least with satisfies first of the three relevant parameters identity genuineness and creditworthiness involving unexplained cash credits sec. 68 of the Act. We wish to emphasise here that all eleven parties happen to be assessee's associate concerns / individuals i.e. eight of them are its directors' relatives and the remaining three turn out to group entities (supra). They are also assessed in the same jurisdiction. We notice in these backdrop of facts that hon'ble Gujarat high court's decision in **Tax Appeal No.118 of 2018 PCIT vs. Gyscoal Alleys Ltd.** decided on 01.10.2018 upholds the tribunal's order deleting similar addition in case of such related parties as under:-

“(PER : HONOURABLE Mr. JUSTICE AKIL KURESHI) Revenue is in appeal against the judgment of the Income Tax Appellate Tribunal, Ahmedabad Bench {"Tribunal" for short} raising the following substantial question for our consideration :

"Whether Appellate Tribunal has erred in law and on facts in deleting the addition made by the Assessing Officer on account of Rs. 9,99,99,900/= as per the provision of [Section 68](#) of the Income-tax Act, without properly appreciating the facts of case and the material brought on record ?"

C/TAXAP/1180/2018 ORDER The issue pertains to the share application money received by the respondent-assessee-company. The Assessing Officer added a sum of Rs. 9.99 Crores [rounded off] in the hands of the assessee with the aid of [Section 68](#) of the Income-tax Act, 1961 ["the Act" for short]. CIT [A] deleted such addition primarily on the ground that the assessee had established the source, genuineness of the transactions and the creditworthiness of the investors. In further detailed consideration, the Tribunal confirmed the view of CIT [A], making the following observations :-

"I have carefully considered the facts of the case, the assessment order and the written submission of the appellant. The appellant has received an amount of Rs. 9,99,99,900/- on account of share capital and share premium from M/s. General Capital and Holding Co. Pvt. Ltd, Ahmedabad during the year. The AO held that the creditworthiness and the genuineness of the transaction were not proved by the appellant and accordingly made the addition under [Section 68](#) of the Act for the above amount. The appellant has submitted that all three ingredients such as, credit worthiness, genuineness and the identity of the share applicant have been proved and therefore, the addition should not have been made by the AO.C/TAXAP/1180/2018 ORDER During the course of appellate proceedings, the assessment records were also obtained from AO and the same have also been examined by me to ascertain the facts correctly. The share applicant company M/s. General Capital has been duly confirmed the fact of making investment in the appellate company. The amounts have been received through banking channel. The same are duly reflected in the annual accounts of that company.

The extracts of the bank statement which have been filed before me during the course of appellate proceedings as well as before the AO clearly show that there are no cash deposits as mentioned by the AO in the assessment order. The observation of the AO that the cash has been deposited and subsequently cheques were issued is factually incorrect. The director of the company also attended before AO and confirmed the fact. It is also noted that both the companies, that is the appellant company as well as the share applicant are managed by the same group of persons.

Honourable High Court of Gujarat has consistently held that if the assessee has given sufficient proof in respect of the share application, no addition can be made in the hands of the assessee. If the AO has any doubt about the source of the share applicant further investigation can be made in the hands of the share applicant, but not in the case of the appellant. ."

ORDER It can thus be seen that the entire issue is based on appreciation of material on record. CIT [A] and the Tribunal concurrently came to the conclusion that the assessee had discharged its basic onus. The investors have confirmed the transactions. Such transactions were carried out through the banking channel. The director of the investing company had also appeared before the Assessing Officer and also confirmed the transactions. The CIT [A] and the Tribunal also did not confirm the Assessing Officer's finding that the assessee failed to establish the creditworthiness or genuineness of the transactions."

We proceed further to notice that factual position is no different herein as well, wherein the assessee has produced oral or documentary evidence. Learned departmental representative at this stage submits that there is no justification for assessee's extra-ordinary exorbitant premium in case of investor parties having meagre source of income. We find no merit in Revenue's stand since there is no evidence on record which could suggest that any of the assessee's eleven investor had been having any dubious transactions in their accounts. Hon'ble Gujarat high court's yet another decision of *Puspuk Bullion Ltd. Vs. DCIT* (2016) 17 taxman.com 326 (Guj) holds that mere factum of such a sizable premium does not if so facto lead to concluding that it is an instance of artificially increased sum. We also clarify here that concerned assessee's investors in the said cases were also related parties as is the fact in the present case. We take into account all the preceding factual and legal position to conclude that the Assessing Officer erred in treating the assessee's share application / premium amount of ₹3,26,50,000/- as unexplained cash credits in entirety. The CIT(A)'s findings restricting the same to ₹75 lac only stand reversed therefore. The assessee succeeds in its corresponding former

substantive ground whereas the Revenue fails in its sole grievance as well as its main appeal ITA No.1323/Kol/2017.

Mr. Tiwari states at the bar that the assessee does not wish to press for its second substantive ground challenging outstanding liability addition of ₹3,21,590/- in the name of M/s Anirbana Ganguly. This addition stands confirmed accordingly.

4. The assessee's appeal ITA No.1199/Kol/2017 is partly allowed in above terms. The Revenue's cross-appeal ITA No.1323/Kol/2017 is dismissed. Ordered accordingly.

Order pronounced in the open court 28/08/2019

Sd/-
(लेखा सदस्य)
(A.L.Saini)
(Accountant Member)
Kolkata,

Sd/-
(न्यायिक सदस्य)
(S.S.Godara)
(Judicial Member)

*Dkp

दिनांक:- 28/08/2019 कोलकाता ।

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. आवेदक/Assessee-Modern Dalkhola Flour Mills Pvt. Ltd. P.O. Dalkhola, Dist. Uttar Dinajpur, Pin-733201
2. राजस्व/Revenue-DCIT, Cir-2, C.R. Building, Race Course Road, Nayabasti, Jalpaiguri Pin-7333201
3. संबंधित आयकर आयुक्त / Concerned CIT Kolkata
4. आयकर आयुक्त- अपील / CIT (A) Kolkata
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।