

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad 'B' Bench, Hyderabad

Before Shri R.K. Panda, Vice-President
AND
Shri Laliet Kumar, Judicial Member

आ.अपी.सं / **ITA No.505 /Hyd/2020**
(निर्धारण वर्ष / Assessment Year: 2013-14)

Asstt. CIT Circle 6(1) Hyderabad	Vs.	Shri Iqbal Ali Khan, Hyderabad PAN:AALPI8951P
(Appellant)		(Respondent)
निर्धारिती द्वारा/Assessee by:	Shri Mohd. Afzal	
राजस्व द्वारा/Revenue by::	Smt. Sheetal Sarin, DR	
सुनवाई की तारीख/Date of hearing:	09/01/2024	
घोषणा की तारीख/Pronouncement:	12/01/2024	

ORDER

Per Laliet Kumar, J.M

This appeal filed by the Revenue is directed against the order dated 27.02.2020 of the learned CIT (A)-6, Hyderabad relating to A.Y.2013-14.

2. The Revenue has raised the following grounds:

“1. On the facts and in the circumstances of the case, the order of the learned Assessing Officer is contrary to law and facts of the case.

2. The learned Assessing Officer erred in disallowing the claim made u/s 54F at Rs.5,47,20,000/-, on surmises and conjectures.

3. The learned Assessing Officer erred in assuming that the assessee has no title in respect of the plot of land on which the construction of the house property is made to claim the

deduction u/s 54F of the IT Act, whereas, the property devolved upon the assessee by way of gift (hiba) which need not be registered and it is one of the modes of transfer of property as per Muslim Personal Law.

4. The learned Assessing Officer erred in assuming that just because the assessee could not get sanction from the Municipal Authorities, for the construction of the house property, the construction period from September 2012 to July 2013 is doubtful and assessee is not eligible for the deduction u/s 54F.

5. The learned Assessing Officer disallowed the claim u/s 54F, only on surmises and conjectures and not on any facts proved against the assessee during the course of assessment proceedings.

6. The learned Assessing Officer erred in disallowing business loss claimed at Rs.36,10,070/-

7. The appellant craves to add to/alter amend/substitute/omit and modify all or any of these grounds.”

2.1 The Revenue has raised the following additional grounds:

“1. Whether the learned CIT (A) misinterpreted the concept of residential house as appearing in section 54F?

2. Whether the learned CIT (A) erred in permitting a proportionate disallowance u/s 54F which is not provided for in the statute?”.

3. Facts of the case, in brief, are that the assessee filed his return of income for the A.Y 2013-14 electronically on 31.03.2014 admitting total income of Rs.1,73,88,852/. The case was selected for scrutiny through CASS under section 143(2) and notice was issued on 04.09.2014 and the same was served on assessee. Further, notices u/s 142(1) have been issued from time to time calling for certain information, in response to which the A.R of the assessee appeared before the Assessing Officer from time to time and furnished the requisite information called for.

3.1 The assessee has offered long term capital gains for the assessment Year 2013-14, besides house property income and business loss. With regard to the claim of capital gains exemption, the Assessing Officer noted that the assessee has sold two properties during the F.Y. 2012-13 at Hafeezpet, Serilingampally mandal for a consideration of Rs. 2,14,90,500/- (1953 sq yds) and Rs.6,76,97,000/- (6154 sq yds). As per the details furnished by the assessee, the assessee has acquired Acre 3.11 guntas which equals to 15,851 sq yds , in the year 1981. The assessee said to have acquired the land in the year 1981 and due to disputes incurred the legal expenses incurred from time to time and finally the land was received as family settlement by the Hon'ble High Court of Andhra Pradesh in the year 2010 and got registered vide document No. 3939/2010. The assessee has claimed exemption u/s 54F of IT Act against the cost of acquisition.

3.2 The assessee has claimed exemption of Rs. 5,47,20,000 u/s 54F of IT Act. The assessee is said to have constructed a building in Sultan Shahi, Moghalpura area of Hyderabad. The assessee was asked to submit the details of land holding and the evidence for municipal approval for construction of the above building and submit details of evidence for expenditure claimed. In response, the assessee submitted a copy of will said to have been given by his mother in the year 2003 which was not registered nor the title deeds of the land are in the name of the assessee. Further, the assessee has submitted a plan which was not approved by the Municipal authorities. The above facts go to understand that the assessee has not taken any municipal permission but said to have constructed Ground plus three floors buildings in the above area before the due date for filing the return of income. According to the Assessing Officer, this

contention of the assessee is also doubtful that a building with an area of 9692 sq ft of Ground plus three floors could be constructed in a period between September 2012 to July 2013 i.e 10 months.

4. The contention of the learned DR that the Assessing Officer vide order dated 31.3.2016 disallowed the deduction claimed u/s 54 of the I.T. Act for the reasons mentioned in his order vide para 5.1 to 5.1.3 which are to the following effect:

5.1 The assessee has claimed exemption of Rs. 5,47,20,000 u/s 54F of IT Act. The assessee has said to have constructed a building in sultan shahi, Moghalpura area of Hyderabad. The assessee was asked to submit the details of land holding and the evidence for municipal approval for construction of the building and submit evidence for expenditure details for the above amount claimed. In response, the assessee has submitted a copy of will said to have given by his mother in the year 2003 which was not registered nor the title deeds of the land are in the name of the assessee. Further, the assessee has submitted a plan which was not approved by the Municipal authorities. The above facts goes to understand that the assessee has not taken any municipal permission but said to have constructed Ground plus three floors buildings in the above area before the due date for filing the return of income. This contention of the assessee is also doubtful that a building with an area of 9692 sq ft of Ground plus three floors

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could be constructed in a period between September 2012 to July 2013 i.e 10 months.

5.1.1 The analysis of the bank account account No. 30082010087915 maintained by the assessee with syndicate bank somajiguda, Hyderabad for F.Y. 2012-13 and 13-14 till July, it is found that out of deposit of Demand Drafts worth of Rs. 1,95,00,000 as discussed above, the assessee has not utilised any fund towards the construction of the building as claimed by the assessee. The utilisation of the deposits are as under:

22.11.2012	: Rs. 30,00,000	pay order favouring GHMC
22.11.2012	: Rs. 10,00,000	Pay order favouring GHMC
22.11.2012	: Rs. 10,00,000	Pay order favouring GHMC
29.12.2012	: Rs. 8,00,000	DD sale against account
30.03.2012	: Rs. 2,52,882	IT Collection
23.07.2013	: Rs. 10,00,000	clearing

5.1.2 The above expenditure do not show that the assessee has incurred any expenditure towards construction of house. The assessee has also not filed any evidence on account of expenditure in the form of bills etc to substantiate the claim. The assessee has received the sale consideration in the form of cash at Rs.5,51,97,000/- and Rs.1,39,90,500/- totalling to Rs.6,91,87,500/- on account of transfer of above properties. However, the expenditure by way of cash is also not explained by the assessee. There is no clear evidence that the assessee has utilised the funds available in the form of cash for the purpose of construction of the building.

5.1.3 In view of the demand drafts not utilized, inference cannot be drawn that assessee has utilized the cash portion received on transfer of the property since the assessee has not submitted any evidence, whatsoever to show that some expenditure has been made on construction of new asset on which capital gains exemption has been claimed u/s 54F. Hence, the claim of the assessee u/s 54F for Rs. 5,47,20,000 is disallowed and brought to tax.

Disallowance u/s 54F Rs.5,47,20,000.....(1)

5. The learned DR drew the attention of the Bench to Paras 7.1 to 7.6 of the order of the learned CIT (A) which are to the following effect:

7.1 During the course of appellate proceedings, the assessee submitted copies of the translated gift deed (duly certified as a true translation), a detailed estimation for the expenditure incurred for construction of the building (ground + 3 floors) at Sultan Shahi, bills for expenditure incurred, construction site pictures, etc. Since these documents constituted additional evidence, the same were forwarded to the AO for submission of the remand report. The AO in his remand report dated 26.07.2017 forwarded by the Range Head on 24.08.2017, submitted that since the vouchers (evidencing the expenses incurred for construction of the building) were manmade the vouchers do not have any sanctity. The AO also contended that the assessee has constructed a Mosque and not a residential house and, hence, is not eligible for claim of exemption u/s. 54F of the Act.

7.2 In view of this, a copy of the remand report of the AO was given to the assessee calling for his submissions. Meanwhile, a verification report dated 12.07.2018 was forwarded by the O/o. DIT (I&CI), Hyderabad stating that as per the verification done the constructed property is being used by the assessee for running a Madarasa on the ground floor and a prayer hall on the first floor. Also, the municipal plan approval was taken for Mosque and not for the residential unit. In view of this, the Inspector of this office was directed to visit the premises and submit a factual report.

7.3 As directed, the Inspector of this office visited the premises at Sultan Shahi, Mughulpura, Hyderabad on 20.07.2008. The report of the inspector brings out the following salient points.



- a) Ground floor consists of family graves, mass dining, preaching of Quran to children and prayer hall.
- b) First floor consists of infidel rooms and mostly unoccupied.
- c) Second floor is an open hall use for residence of children.
- d) Third floor consists of residence of the assessee.

7.4 The Inspector of this office also reported that there are approximately 60-80 children who were provided accommodation on the second floor of the building. The Madarsa is being run by the assessee and under the supervision of one Sri Syed Aziz Hussain. There are no minarets or the requirements needed for the Mosque. The local public does not use the prayer hall and it is mainly used for the residents. There is no prayer hall or Mosque on the first floor as contended by the DIT (I&CI), Hyderabad. The enquiry or the inspection is carried out in the presence of the assessee Sri Iqbal Ali Khan and his family members.

7.5 The assessee also relied on the decision of the Hon'ble ITAT, Hyderabad, A bench in the case of Smt. N. Revathi, whererin, it was held that for claim of exemption u/s. 54 of the Act, what is relevant is whether the building is used for residential or commercial use. If the building was constructed for residential use because of amenities necessary for a residential accommodation then exemption u/s. 54F of the Act cannot be refused only because it is being used as a school subsequently. The matter was remitted back to the file of the AO for further verification and decision.

7.6 I have carefully considered the submissions of the assessee, the remand report of the AO and the verification and enquiry report submitted by both the DIT (I&CI) and the Inspector of this office. The valuation report submitted by the assessee with respect to construction of the building, bills evidencing expenditure incurred for construction and evidences in the form of

photographs of the different floors of the building have been perused. I am of the opinion that the ground floor of the three storey building consists of a prayer hall and is used for preaching of Quran to children, whereas the first, second and the third floor are used for residential purposes. **In view of this, I am of the opinion that the assessee is eligible for exemption u/s. 54F of the Act with respect to the first, second and third floors and the AO is directed to workout proportionate disallowances of the exemption claimed with respect to the ground floor which is being used as a prayer hall.** Thus, the grounds raised by the assessee on this issue are partly allowed.

6. Feeling aggrieved by the order of the Assessing Officer, the assessee preferred an appeal before the learned CIT (A) who granted partial relief to the assessee. Hence the Revenue is in appeal before us.

7. The contention of the learned DR is that the assessee had claimed deduction u/s 54 of the Act in respect of the property which is in the nature of Mosque and therefore, the assessee is not entitled to the relief u/s 54 of the I.T. Act. The learned DR also drew the attention of the bench to the detailed written submissions filed in this regard which read as under:

1. Most respectfully submitted that the issue concerns the allowability of claim of deduction u/s 54F of the I.T. Act. The facts in brief are that the assessee during the year sold two properties for a total consideration of Rs.8.91 cr. The capital gains was computed at Rs.7.21 cr. Out of which a sum of Rs.5.47 cr was shown as investment and deduction to that extent was claimed u/s 54F. Balance of Rs.1.74 cr was offered as LTCG. The AO noticed that

- the properties sold are not registered in the assessee's name but were only received by way of unregistered will.
- the plan of newly constructed property was not approved by the Municipal Authorities. The new property was G+3 consisting of 9692 sft was constructed within 10 months from September, 2012 to July, 2013.
- the assessee has received Rs.1.95 cr by way of DD and the balance was received by way of cash.
- out of the sum of Rs.1.95 cr only Rs.70 lacs only was spent towards GHMC.
- there was no evidence of spending the money by way of cash as no bills etc were submitted.

Based on the above findings the AO disallowed the claim of deduction u/s 54F to the tune of Rs.5.47 cr.

2. The assessee filed appeal before the CIT(A). During the pendency of the appeal, a remand report was called for from the AO. in the remand report the AO reiterated his stand. Also a report from DIT(I&CI), Hyderabad was received by the CIT(A) which stated that the constructed property was being used by the assessee for running a Madarasa on the ground floor and the prayer hall on the first floor. The Municipal plan approval was taken for Mosque and not for residential unit. However, the CIT(A) disregarded the report and deputed her Inspector for verifying the premises and submit a factual report. The

3. The order of CIT(A) suffers from infirmities as under –

- the CIT(A) did not controvert the finding that there is no Municipal Approval for a residential unit as against the findings of DIT(I&CI) that the plan approved was for a Mosque.
- the property constructed was an unauthorized and whether it is a residential one is merely a self serving statement.

- the only competent authority to state whether the property is residential or no is the Municipal Authorities viz. GHMC.
 - the letter written by the assessee dated 29/12/2015 to the Dy. Commissioner, Circle No.4A, GHMC, Khairatabad requesting to assess the property and fix the tax contains the description of the property as - Mosque, school, orphanage & staff quarter with graves of ancestors.
 - the CIT(A) did not appreciate that the Mosque is not akin to a residential house.
 - the CIT(A) did not consider the plan of the property which clearly showed that it was never planned for residential purpose.
 - the CIT(A) did not consider the fact that the estimation given by the licensed structural engineer was for a property like a charity building, activity such as residential, institutional, mosque and graves. It is never categorically stated at a residential unit.
 - the photograph shows that there is prayer hall.
 - the CIT(A) did not appreciate that the decision in the case of N. Revathi was on the fact that it was a residential unit, later used as a school, unlike the case of assessee, where the property is a Madrasa, but stated to be used as residential premises.
 - it is not correct to arrive at a conclusion that part of the property is residential and part non-residential. The property has to necessarily fall under a single definition of 'a residential' property to be eligible for deduction u/s 54F.
 - strict interpretation of law is required in the cases of exemption and deduction as laid down by the Hon;ble SC in the case of Dilip Kumar & Ors in [2018] CA No 3327 of 2007 which states that exemption notification should be interpreted strictly; the burden of proving applicability would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification. When there is ambiguity in exemption notification which is subject to strict interpretation, the benefit of such ambiguity cannot be claimed by the subject/assessee and it must be interpreted in favour of the revenue
 - in the original return the claim of 54F was at Rs.5.47 cr. The assessee subsequently revised the claim at Rs.3.62 cr based on the valuer's report which showed the value at Rs.3.44 cr.
 - the CIT(A) could not have disregarded the report of the DIT(I&CI) and carried out independent enquiries in the absence of the AO.
4. In view of the above submission, it is respectfully prayed that the order of AO may be restored.

8. The learned DR further submitted that the Municipal application filed by the assessee for the purposes of regularization was for the Mosque only and for those purposes, the learned DR drew our attention to the application filed before the GHMC and at page 5 of the application filed by the assessee, dated 31.12.2015, the nature of the usage of the property being used for “Madrassa activities and Mosque” only. The learned DR also submitted that the assessee filed an application with the Property Tax Department of the State and as per the same document the property is not assessed to tax being the exempt property. On the basis of the above, it was submitted that the property being constructed by the assessee was in the nature of Mosque and therefore, the assessee has not fulfilled the condition/criteria laid down for grant of deduction u/s 54 of the Act and therefore, the assessee is not entitled to deduction u/s 54 of the Act. Additionally, it was submitted that there is no provision for grant of pro-rata deduction under section 54F of the Act, hence the learned CIT (A) was wrong in granting pro-rata deduction for 1st, 2nd and 3rd floors of the property.

9. Per contra, the learned AR submitted that the inspection of the premises was carried out by the officials of the Revenue and during the course of inspection, a report was prepared and as per the said report, top floor of the property was used for residence of the assessee and therefore, the order of the learned CIT (A) granting pro-rata benefit u/s 54F was in accordance with law.

10. We have heard the rival contentions of both the parties and perused the available material on record. During the course of argument, the learned Counsel for the assessee was confronted

whether the assessee had taken permission for construction of the property before starting the construction in accordance with the law or not. In reply thereto, the learned Counsel for the assessee submitted that the construction raised by the assessee was in the nature of unauthorized construction and no permission was taken by the assessee from the GHMC. However, the learned AR submitted that subsequently the assessee filed an application for regularization of the construction and in the application filed on 31.12.2015, the nature of the construction was mentioned as “Mosque, Orphanage School and Staff quarters”. Admittedly, the assessee was required to construct the residential house as per section 54F of the Act within the period stipulated in the Act. Though the definition of residential house has not been given under the Act, however, the judicial precedents with respect to the residential house and definition of the residential house as available in various dictionaries makes it abundantly clear that the residential house is a “house constructed for the purpose of residence having provision for kitchen and toilet etc.,” Admittedly, the assessee had mentioned that the property is consisted of Mosque, Orphanage School and Staff Quarters in the application dated 29.12.2015. During the course of assesment proceedings, the assessee had not provided any evidence of raising any construction in the premises. In the assessment order in para 5.1 the Assessing Officer has doubted the raising construction within a period of 10 months with a constructed area of 9662 sq. ft with 9+3 floors in the building.

11. The learned CIT(A) in the appellate proceedings had directed the Assessing Officer to inspect the premises and in para 7.1 the learned CIT (A) mentioned that the Inspector had visited

the premises. In this regard the Assessing Officer submitted a remand report on 26.07.2017 which is to the following effect:

Office of the Assistant Commissioner of Income Tax, Circle 6(1)
 6th Floor, B-Block, I.T. Towers, A.C. Guards, Hyderabad – 500 004
 Ph No: 040-23425427, Mail: Hyderabad.dcit6.1@incometax.gov.in

F. No.AHOPP7713J/C.6(1)/Remand report/2017-18

Date: 26.07.2017

To,
 The Commissioner of Income tax (Appeal)-6,
 Hyderabad.

(Through the Jt.CIT., Range-6, Hyderabad)

Madam,

Sub: Calling for report u/s 250(4) of I.T.Act in the case of Sri Iqbal Ali Khan –
 A.Y 2013 – 14 – Submission of report – regarding.
 Ref: CIT's(A)-6, Hyderabad in F.No.CIT(A)-6/Hyd/2016-17, dt. 21.07.2017

Kind reference is invited to the above.

2. The remand report called for in the above case are submitted as under.

Denying claim of exemption u/s 54F amounting to Rs.5,47,20,000:

During the year relevant to A.Y 2013-14, assessee sold a property other than house for a consideration of Rs.8,91,87,500 and arrived at LTCG of Rs.7,21,23,964, out of which an amount of Rs.5,47,20,000 was claimed as exemption u/s 54F of the I.T.Act, since the sale proceeds are invested in purchase of another house at H.No.23-3-587/1 situated at Sultan Shahi Hyderabad. After verifying the information, the A.O rejected the claim of the assessee on the ground that a building with an area of 9692 sq.ft of Ground plus three floors could not be constructed in a period between September 2012 to July 2013.

Now, the assessee submitted additional documents such as construction bills, copy of the construction site valuation, constructions site pictures and evidence related to business loss which he was unable to submit before the A.O during course of scrutiny proceedings. To verify the additional information, details were called for from the assessee and in response assessee furnished the vouchers for building expenditure of approx Rs.2 crs. On verification of the vouchers, it is concluded that the same are manmade, constructed for evidence of

explaining the expenditure incurred for construction of house. These vouchers have no sanctity since the assessee prepared these vouchers after thought only.

3. The provisions of Sec.54F of the I.T.Act is eligible for residential house only whereas, the assessee constructed a mosque which is a place of worship. Since the investment was not made for a residential house, the A.O rightly denied the deduction u/s 54F in the assessment order. Hence, the additional grounds filed by the assessee is baseless and the claim of deduction u/s 54 F denied in the assessment order may be confirmed.

4. Further, the assessee is doing business of mirchi masala and has arrived at a loss of Rs. 36,10,070/-. In support assessee furnished day to day income and expenditure as additional evidence before the CIT(A). Being a small business vendor, the assessee cannot bear such huge losses. The A.O has rightly disallowed the business loss in the assessment order. Hence, the CIT(A) is requested to confirm the addition.

Yours faithfully,



(NIDHI AGARWAL)

Assistant Commissioner of Income tax,
Circle 6(1), Hyderabad.

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12. Further, there is a report dated 12.7.2018 where the Officer of the Jt. Director of the I.T Department in the report has mentioned as under:

“3. As per the factual report submitted now, ground floor of the premises is being used for Madrasa activities and Mosque is being maintained on first floor. Even the Municipal approved plan is also for Mosque only”.

13. The learned CIT (A) in Para 7.3 has given the report of the Inspector and the Inspector brings out the following salient points:

a) Ground floor consists of family graves, mass dining, preaching of Quran to children and prayer hall.

- b) First floor consists of infidel rooms and mostly unoccupied.
- c) Second floor is an open hall uses for residence of children.
- d) Third floor consists of residence of the assessee.

14. There is yet another report dated 2.4.2018 in the form of verification report and in para 8 and 9 of the order, it was mentioned as under:

“8. The DIT (I&CI) has directed to re-submit the report after obtaining factual report. Accordingly, photograph of the premises was taken and color printout is enclosed herewith, where in- the door No. was clearly mentioned in name board of the building. However, local enquiries revealed that in the ground floor Madrasa is running i.e teaching Khuran both reading and writing of Urdu and Arabic. First floor is set out for prayer hall i.e Mosque. As per the information obtained from the ACIT, circle 14(1), Hyderabad, it is observed that the municipal plan was also approved for construction of mosque. Now the only question left with reference to the facts of the case is whether such prayer hall cum study room can be termed as residential to allow the claim of 54F is to be viewed. Though there is no definition in the flat a residential house is to be in a form, but it should be in a living accommodation of human being with attached kitchen, hall and bed room and toilet facility etc. In the instant case, the assessee invested in construction of mosque though it was named as Manjil.

9. However, the subject issue of eligibility of the claim is pending for adjudication before the learned CIT(Appeals) -6, Hyderabad against the order passed by the ACIT, circle 14(1), Hyderabad in the instant case for the same year under consideration and wherein the AO disallowed the claim of 54F on the same ground that Mosque is not a residential house.”

15. The learned CIT (A) had relied upon the report of the Inspector dated 20.07.2008, which in our view should be 20.07.2018. However, the said report cannot be relied upon by the learned CIT (A) as what is required to be seen is whether the assessee has constructed house within the period granted u/s

54F i.e. 3 years from the date of capital gain arose to him. In the present case the A.Y under consideration is 2013-14, therefore, the report of the Inspector dated 20.07.2018 cannot be the basis for grant of exemption u/s 54F of the Act. In our view, the closest report/document available on record is the application for regularization filed by the assessee on 31.12.2005 by virtue of which the property was used for Mosque, Orphanage School and Staff Quarters.

16. The sum and substances of the various inspections carried out by the officials of the Revenue leads to a conclusion that the property is predominantly being used for religious purposes namely Mosque, Orphanage School and Staff quarters and therefore, in our opinion, it does not fit within the definition of the residential house as contemplated u/s 54F of the I.T. Act. However, there is a report stating that the 3rd floor of the property is being used for residential purposes being used for the residence of the assessee. In our view, the report suggesting 3rd floor being residential, is contrary to the statement of the assessee filed before the GHMC seeking regularization of the property wherein it was submitted that the property was being used for Mosque, Orphanage School and residence for the staff. The above said statement clearly shows that the assessee has not used the property for the residential purpose within the time granted by the statute and further there is no evidence to show that the assessee has invested in raising of the construction of a residential house, therefore, in our opinion, the assessee is not entitled to any relief u/s 54F. We have examined the provisions of section 54F which is the enabling provision for grant of deduction. The literal reading of section 54F makes it abundantly clear that there is no scope of grant of pro-rata deduction, more particularly when no provision

of residence can be made in a Mosque. Accordingly, the grounds of appeal of the Revenue are allowed and the order of the Assessing Officer is upheld.

17. In the result, appeal filed by the Revenue is allowed.

Order pronounced in the Open Court on 12th January, 2024.

Sd/- (R.K. PANDA) VICE-PRESIDENT	Sd/- (LALIET KUMAR) JUDICIAL MEMBER
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Hyderabad, dated 12th January, 2024

Vinodan/SPS

Copy to:

S.No	Addresses
1	ACIT, Circle 6(1) Room No.625, 6 th Floor, Block – B, IT Towers, Masab Tank, Hyderabad 500028
2	Shri Iqbal Ali Khan, HNo.6-3-656, Kapadia Lane, Somajiguda, Hyderabad
3	Pr. CIT – 1, Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order