IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCH 'C', BANGALORE

BEFORE SHRI SUNIL KUMAR YADAV, JUDICIAL MEMBER
AND
SHRI A.K.GARODIA, ACCOUNANT MEMBER

ITA No.653(Bang) 2015
(Assessment year : 2010-11)

M/s Obulapuram Mining Company Pvt. Ltd.,
Ennoble House,
No.6/4, Raghavachari Road,
Bellary District -583 101
Pan No.AAACO5753D Appellant

Vs

The Deputy Commissioner of Income Tax,
Central Circle-1(3),
Bangalore Respondent

Assessee by : Shri Mayank Jain, Advocate
Revenue by : Dr. Sibichen K.Mathew, CIT-III

Date of hearing : 31-05-2016
Date of pronouncement : 29-07-2016

O R D E R

PER SHRI A.K.GARODIA, AM

This is an assessee's appeal directed against the order of the ld.CIT(A)-11, Bangalore dated 16-01-2015 for the assessment year : 2010-11.

2. The grounds raised by the assessee are as under;

1. The order of the Lower Authorities is contrary to law and facts, the evidences on record in so far as the additions made by the Learned AO have even en confirmed by the Learned CIT(A}.

2.The Learned CIT(A} has erred in confirming the addition of Rs.168,69,93,902/- as bogus

transportation expenses on hear-say, surmises and conjectures without even affording an opportunity of cross examination and on the basis of information collected on the back of the appellant without even supplying the information to the appellant and ignoring the appellant's submissions in this regard.

3. The Learned CIT(A} has erred in upholding the disallowance of Rs.220,89,67,632/- on the allegations based on surmises and conjectures, and hear-say evidences to the effect that 40% of the business is illegal and therefore explanation (1) to Section 37(1} is attracted without appreciation the fact that the said Explanation is concerned with the nature of expenditure and not that of business, and further that the issue whether the allegation of the illegal mining is true or not is before the Competent Court for a decision and therefore it is premature for the lower authorities to decide this issue on assumptions and presumptions which amounts to assumption of the jurisdiction of the Competent Court.

4. The learned authorities have erred in disallowing Rs.4,31,80,919/- under the helicopter expenses on hear-say evidences and rumours and gossips without appreciating the fact that the learned AO has not brought on record any evidences to support his conclusion.

5. The Learned Authorities have erred in disallowing Rs.4,31,80,919/- Rs.86,60,079/- being entire sale consideration without

appreciating the fact that Income-tax is only a tax on income and not a tax on the turnover and further that the income has not accrued according to the method of accounting regularly followed by the appellant.

6. The appellant seeks your leave to add, alter, amend or delete any grounds urged at the time of hearing.

3. It was submitted by the ld. AR of the assessee that ground no.1 is general in nature and hence we hold that no adjudication is called for regarding ground no.1 of the appeal.

4. Regarding ground no.2, it was sub mitted by the ld. AR of the assessee that it is noted by the AO on page 15 of the assessment order that the assessee had made the request for cross examination of the transporters from whom statement u/s 131 has been recorded but it is not considered necessary because the entire expenditure has been proved to be bogus through independent evidence collected from Transport Department and the banks. He submitted that when the assessee has requested for cross examination, the same should have been allowed and when the same is not allowed then such statement cannot be relied upon for making addition in the present case. In support of this contention, reliance was placed on the judgment of the Hon'ble Delhi High Court rendered in the case of CIT Vs SMC Share Brokers Ltd., as reported in 288 ITR 345 and also on another judgment of the Hon'ble Delhi High Court rendered in the case of CIT Vs Pradeep

Kumar Gupta as reported in 303 ITR 95. He also submitted that copies of these judgments are available on pages - 31 to 32 and 33 to 36 respectively.

5. On this issue ld. DR of the revenue supported the orders of the authorities below.

6. We have considered the rival submissions. We find that the addition has been made mainly on the basis of sworn statement u/s 131 of Mr.R.Gangadhar, as noted by the AO on page 11 & 12 of the assessment order. Thereafter, it is noted by the AO on page-11 & 12 of the assessment order that enquiries were made from various banks such as ….a) HDFC Bank, Bellary, Axis Bank, Bellary, Pragrithi Grameena Bank, Bellary, Karnataka Bank, Bellary, SBI Bellary, SBM Bellary and ING Vysya Bank, Bellary. Thereafter, the AO has noted that from the analysis of various documents obtained from these banks, it is seen that most of the bank accounts do not have the details of the introducer and the accounts are stated as opened on meeting the account holder across the table. It is also noted that 17 bank accounts in the name of 17 different transport concerns had been opened on the same day with HDFC Bank-9 accounts, ING Vysya Bank-4 accounts and Pragrithi Grameena Bank-4 accounts. It is also noted by the AO that the bank account holders of 10 accounts have same mobile numbers. The next objection noted is that bulk cheque leaves were issued to all the account holders. The next objection noted by the AO is that there was third party cheques which were issued by most of the

account holders which were withdrawn in cash. The next objection of the AO is this that common names are appearing on the back side of the cheque leaves showing the name of the persons withdrawing the cash and six such names are noted by the AO on page-12 of the assessment order. In our considered opinion, these objections of the AO on the basis of enquiry from various banks can form the basis of making further enquiry regarding the genuineness of the payments. On page-12 of the assessment order, the AO noted that the assessee was asked to explain by letter dated 13-02-2013 and the letter was served on the AR of the assessee Shri Vasudev Vittal Leji on 21-02-2013. Thereafter, he further noted that the assessee had furnished reply vide letter dated 27-02-2013 and the relevant extract of the reply was reproduced by the AO on page-12 to16 of the assessment order. For the sake of ready reference, para 1.7 to 1.10 of the assessment order are reproduced herein below containing the discussion regarding show cause notice, the assessee's reply and the reasons given by the AO for not accepting the reply of the assessee and thereafter, the final decision of the AO for making disallowance of Rs.168.69 Lakhs.

> "*1.7 Show cause notice:*
>
> *In the above circumstances, the assessee was asked to explain, vide letter dated 13.02.2013 and served on the AIR of the assessee Shri Vasudev Vittal leji on 21.02.2013, why the amount claimed as transportation expenses against the names of the*

above parties should not be disallowed and added back to its returned Income.

1.8 The assessee furnished reply vide letter dated: 27.02.2013 filed at this office on 25/03/2013. The relevant extract of this reply is reproduced as under:

"In the above· letter, The learned Deputy Commissioner has proposed to disallow transportation charges paid to 28 parties in Ananthapur and 10 parties in Proddutur. The reason given by the Deputy Commissioner is that 'The Assessing Officer has stated that the above said transporters (whose cases are being scrutinized by him) have not rendered any transportation services to you during the financial year relevant to the Assessment year 2010-11 In the above letter the learned DCIT has further stated that "their enquiries have revealed that the above said parties never owned any transportation vehicles. Neither was it proved by them that they have engaged vehicles on hire. Local enquiries about the proprietors of these transportation concern showed that they are of no means having no background and experience in the transportation business. The vehicle numbers furnished by some of the above said parties in support of their claim of rendering transportation services to you were either incorrect numbers or not relating to goods carriers" In this connection we right to submit that, we have made payments to all the above parties in A/c payee cheque only. The cheques are enchased by them through their bank accounts.

Nowhere in the above letter it is stated that "The cheques are not encashed by them" When the payments are genuine, the assessee is engaged in the business of extraction and trading ln Iron ores, the learned Deputy Commissioner has never stated that the assessee has never exported so much quantity of Iron ores, for the purpose of exporting, the iron ores has to be transported from the mines to the ports. So it will be not be fair on the part of Deputy Commissioner to disallow the expenses only where the sale proceeds as returned by the assessee are accepted.

The transportation charges incurred by the assessee during the previous year 2009-10 relevant to assessment year 2010-11 are genuine and actuals. These expenses which have been claimed by the assessee are well supported by bills, vouchers, ledger entries and payments are made through cheques drawn on scheduled banks. Further, on the entire amount of the transportation charges incurred by OMCPL, tax has been deducted and paid at source itself at applicable rates under provisions of Income Tax Act. There is no need for the transporter own a vehicle to run the transportation company. The course of business in transportation are run on the hiring of a vehicle by third party who in first turn will hire a vehicle. As we have furnished the details of all the transporters, the Assessing Officers of those parties never denied the existence 'of the parties, the DCIT may call for the

accounts copies of the above parties from the banks and the DCIT may summon the above transporters and examine them on oath. In case any of the above parties claims that they have not received the above payments, the assessee may given an opportunity to cross examine them, which is necessary in the interest of natural justice. On the above mentioned ground we hereby object for the disallowance of the transportation charges unless the. assessee is given an opportunity to rebutting the evidence in the custody of the learned Deputy Commissioner.

1.9 The assessee's reply is considered carefully and is not accepted for the following reasons;
There is a substantial increase in the transportation expenses claimed during the year under assessment as compared with the earlier years, which is not in proportion to the quantity of iron ore produced and sold during this year.

The assessee could not discharge its onus of proving the genuineness of the expenditure by producing evidence to show the actual rendering of services. Though the assessee claimed that the expenditure is supported by bills and vouchers, it could not produce any such bill or voucher. No evidence to show that transportation has been carried out by such parties was produced.

On the contrary, the enquiries caused through the

AO f the alleged transporters revealed the following;

The alleged transporters are people of no means – mostly masons, vegetable vendors, TV mechanics, fruit vendors etc., by profession. Such persons do not have background of transportation business.

The alleged transporters have claimed to have rendered transportation services only to the group of companies in which Sri G Janardhana Reddy is interested.

The alleged transporters have admitted in the sworn statements recorded u/s 131 of the Act, that they have not rendered any transportation services to the assessee company. They have categorically stated that they have not been engaged in the business of providing transportation services.

The alleged transporters have admitted that names were being utilized by the assessee company for claiming transportation expenditure.

They have admitted that they created transportation concerns in fictitious names and had opened bank accounts and signed blank cheques and given the same to Sri Gangadhar , who in turn has admitted that he had done the same at the instance of Sri Phani Kishore, CA of M/s OMCPL and its sister concerns.

Examination of the bank statements of the alleged transporters showed that the amount deposited in cheques received from the assessee company is immediately withdrawn in cash. Cash has been withdrawn from the bank accounts mainly by the employees of the assessee company and Sri

Gangadhar and his employees, who in turn have admitted that such cash was handed over to Sri Phani Kishore, CA of the assessee company and its sister concerns.

Each leg of this transaction has been proved with evidence to be false.

i) It has been proved by the admission of the alleged transporters that their business concerns have been floated only at the behest of the assessee.

ii) IT has been proved by the admission of the alleged transporters that they have never transported the goods of the assessee company.

iii) It has been proved by the admission of the alleged transporters that bank accounts have been opened by such concerns only at the behest of the assessee.

iv) It has been proved that the cheques given by the assessee to the transport concerns have been deposited in their bank accounts by the assessee's employees and Shri Gangadhar alongwith the clerks acting on instructions of the assessee's CA.

vi) It has been proved that the entire money deposited through cheques into the alleged transporters bank accounts has been withdrawn by the assessee's employees and Shri Gangadhar alongwith his clerks acting on instructions of the assesee's CA.

vii) It has been proved by the admission of the alleged transporters that their books of accounts were written with fictitious entries only recently (one or two months before the date of this order)

when they were called for verification by the AO during scrutiny proceedings

viii) It has been proved by making enquiries with the road transport department that the lorry numbers shown in the books of accounts produced by some of the alleged transporters are non-existent or that they relate to non-goods carriers, viz., school bus ambulance, two wheelers etc.,

It becomes clear that the assessee company by adopting the above modus operandi has booked bogus expenditure in its financial statements which was not incurred for the purpose of its business.

The assesee's request seeking cross examination of the transporters from whom statement u/s 131 has been recorded is not considered necessary because the entire expenditure has been proved to be bogus through independent evidence collected from transport department and the banks. The averments made by the alleged transporters have been independently corroborated with these evidences collected from the banks and the transport department. Reliance is placed on the principles enunciated by the Supreme Court in this regard.

i The right of cross examination is not an absolute right (Nath International Sales Vs UOI AIR 1992 (Del.) 295).

ii. The right of hearing doesn't necessarily include right of cross examination (State of J&K Vs Bakshi Gulam Mohammed AIR 1967 SC 122)

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The transaction would not become genuine just

because the payments have been routed through bank. Reliance is placed on the decision of the Hon'ble High Court of Madras's decision in the cased of Precision Financer reported in 208 ITR 465 wherein it was held that mere payment by account payee cheque is not sacrosanct nor would it make a non-genuine transaction genuine.

1.10. On the basis of above discussion. The transportation expenditure claimed against the name of the above parties excluding M/s Narmada Transport amounting to Rs.168.69,93.902 (Rs.175,36,24,913 – Rs.6,66,31,011) is disallowed and added back to the assessee's income".

7. From the above paras of the assessment order, it is seen that the reasons given by the AO in para-1.9 reproduced above for not accepting the reply of the assessee are that there is substantial increase in the transportation expenses as compared with the earlier years which is not in proportion to the quantity of iron ore produced and sold during this year. Second reason given by the AO is that the assessee could not produce evidence to show the actual rendering of services and thereafter, the major discussion by the AO in this para is regarding various statements given by the transporter in the statement recorded by the AO u/s 131 of the IT Act and therefore, it is seen that the main basis for this disallowance is statements of the transporters of whom the assessee requested for cross examination but the same was not allowed by the AO. Now, under these facts, we examine the

applicability of various judgments cited by the ld. AR of the assessee. First judgment is of the Hon'ble Delhi High Court rendered in the case of CIT Vs SMC Share Brokers Ltd., (Supra). In this case, it was held by the Hon'ble Delhi High Court that in the absence of third party being made available for cross examination despite repeated requests by the assessee, his statement could not be relied upon to the detriment of the assessee and Tribunal was justified in setting aside block assessment.

8. In the next judgment of the Hon'ble Delhi High Court rendered in the case of CIT Vs Pradeep Kumar Gupta (Supra) also, it was held by the Hon'ble Delhi High Court that it was mandatory for the revenue to produce A for cross examination by the assessee on the specific demand in this regard and thereafter, it was held that the violation of the revenue to produce A for cross examination by the assessee assumes fatal consequences. Hence, as per these two judgments, for this reason alone that the revenue has not made available these persons for cross examination of the assessee despite such request by the assessee before the AO, these statements cannot be used against the assessee and without taking help from these statements of the transporters, the disallowance made by the AO out of transportation charges is not sustainable as per these two judgments relied upon by the ld. AR of the assessee and no contradictory judgment of the Hon'ble jurisdictional High Court or Apex Court or of any other High Courts could be made available before us by the ld. DR of the revenue and

therefore, respectfully following these two judgments of the Hon'ble Delhi High Court, we hold that in the facts of the present case, these disallowance out of transportation allowance is not sustainable. Ground o.2 of the assessee is allowed.

9. Regarding ground no.3, it was submitted by the ld. AR of the assessee that copy of the FIR is available on page-76 to 84 of the paper book and the copy of charge sheet is available on page- 85 to 184 of the paper book. Thereafter, he pointed out that as per the charge sheet, it is seen that the charges are under Sec.120-B, 379,409,411,420,427,447, and 468of IPC and u/s 13(2) r/w/s13(1)(d) of PC Act,1988 and there is no charge of illegal mining in the same charge sheet. Thereafter, he has drawn our attention to page-16 of the assessment order and it was pointed out that the AO has started in para-2 of the assessment order under the heading *'Illegal Mining"* Thereafter, the AO has disallowed 40% of the total expenditure claimed by the assessee by invoking Explanation to 37(1) of the IT Act, 1961. He submitted that when there is no charge of illegal mining in the charge sheet than the basis of the AO's order does not exist and therefore, this disallowance should be deleted on this issue alone. Thereafter, he submitted that copy of the report of three member committee is available on pages -48 to 785 of the paper book and in particular our attention was drawn to page-50 & 51 of the paper book and it was point out that as per this report, there are problems in fixing the boundary leases once the boundary line/stations are disturbed.

Thereafter, reliance has been placed on the following judicial pronouncements

a) CIT Vs Piara Singh 124 ITR 40(SC)
b) CIT Vs S.C.Kothari 82 ITR 794 (SC)
c) Badridas Daga Vs CIT 34 ITR 10 (SC)

10. The ld. DR of the revenue supported the orders of the authorities below.

11. We have considered the rival submissions. First of all we reproduce the relevant portion of report of the three member committee on irregularity in Iron ore mining leases in Bellary as available in 50 & 51 of the paper book.

> *" The mining leases listed from Sl.No.1 to 4 are old leases which have been renewed by the GOI. The leases listed at Sl.NO.5 and 6 are the fresh leases approved by the GOI. Copies of the GOI orders/GOAP orders along with the lease sketches are given at Annexure-I to Annexure-6.*
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> *1. Genesis of the problem in Iron ore mining leases in Bellary RF of Ananthpur District.*
>
> *a. Status of boundary demarcation of various leases.*
>
> *i. There are five individual leases as mentioned above from Sl.NO.1 to 5 are located at one place close to each other in compartment NO.695 of Bellary RF where boundary disputes have arisen.*
>
> *ii. All the leases were sanctioned individually in different years. For all these lees in individual*

surveyed sketches (whether original lease or renewal lease), no tie line particulars with a known permanent feature was shown excepting the marking of the GTS station on the common boundary of Y.M.& Sons and BIOP leases. In the absence of tie line particulars in the sketches for any survey station, once the boundary pillars are disturbed, it is very difficult to demarcate the leave boundary in the field.

iii. Even in the description of boundaries as given in the agreement of original leases entered by the user agency with the Mines and Geology Department, the boundaries are described generally as the village boundary in Eastern or western direction and in few cases, the existing mining leases on North or South direction.

iv. It was also verified and observed that for some leases the original survey was conducted by showing internal angles and distances but in other leases only chainage and bearings were shown. The bearings taken with compass would have been influenced by the magnetic defections due to iron ore all around.

v. As there are many actively working similar iron ore mining lease in the same RF on the other side of the state boundary in Karnataka State, the inter-state boundary also is disturbed due to mining activity resulting in certain disputes between the mining lease held on either side of the state boundary are arising.

Thus, there are problems in fixing the boundary leases once the boundary line/stations are disturbed".

12. We also reproduce Explanation-1 to Sec. -37 (1) of the IT Act because disallowance was made by the AO by invoking provisions of this explanation.

" *Explanation-1 ..For the removal of doubts, it is hereby declared that any expenditure incurred by an assessee for any purpose which is an offence or which is prohibited by law shall not be deemed to have been incurred for the purpose of business or profession and no deduction or allowance shall be made in respect of such expenditure".*

13. From the above explanation -1 to sec.37 (1) of the IT Act, it is seen that if any expenditure is made by the assessee for any purpose which is an offence or prohibited by law then it is not incurred for the purpose of business and no deduction or allowance can be made in respect of such expenditure. In the present case, even if this allegation of AO is accepted that the assessee is doing some illegal mining and the production of the assessee to the extent of 40% of production is out of illegal mining, in our considered opinion, expenses incurred for such production does not attract the disallowance under Explanation-1 to sec.37 (1) of the IT Act because, the expenses incurred for mining cannot be considered as offence or prohibited by law in itself and the

only objection can be that such mining is not in accordance with law and for that violation by the assessee if any, action may be taken under relevant provisions of law if such violation of law is proved but this cannot be said that the expenses is incurred for any purpose which is an offence or which is prohibited by law. The expenses for mining itself is not an offence or prohibited by law because the AO himself has allowed deduction to the extent of 60% of the same expenses. Hence, such expenses cannot be disallowed and in our considered opinion, this dispute can be viewed from a different angle also. Suppose a person is engaged in the activities of smuggling, legal action can be taken against such person for carrying out such illegal activity but for taxing the income from smuggling if any, it cannot be said that the entire sale proceeds will be taxed without allowing any deduction in respect of purchase of smuggled goods. In computing the same income from smuggling of goods, if the assessee has incurred some expenses for facilitating such smuggling then such expenses may be disallowed but not the cost of purchase of smuggled goods. Similarly, in the present case, even if the assessee is held to be engaged in illegal mining activity and the assessee claims deduction in respect of some expenses having been incurred by assessee for carrying out illegal mining activity like bribe or any penalty is imposed for such illegal mining then such expenses can be disallowed under the said Explanation-1 to sec.37 (1) of the Act because such expenses are definitely covered by such Explanation-1 to sec.37 (1) of the Act due to the reason that such

expenses are for facilitating to carry out illegal activities like illegal mining. But normal mining expenses cannot be hit by this Explanation, because such normal mining expenses are not for the purpose of an offence or for a purpose prohibited by law.

14. In the present case, we are not concerned as to whether he assessee is engaged in illegal mining or not but in the present case, because this is not the case of the AO that any deduction has been claimed by the assessee for facilitating to carry out the illegal mining alleged by the AO or for any penalty in respect of such illegal mining because the disallowance has been made by the AO to the extent of 40% of the total mining expenses and since 60% of the expenses are allowed by the AO, the remaining 40% of the same expenses cannot be considered as expenses for the purpose of offence or unlawful purposes. Hence, this disallowance is not justified.

15. Now we examine the applicability of various judgments cited by the ld. AR of the assessee. The first judgment cited by him is of the Hon'ble Apex Court rendered in the case of CIT Vs Piara Singh(Supra). In this case, it was held that loss arising of confiscation by Customs authorities is deductible from the income derived from smuggling activities. Hence, expenses incurred in course of an illegal business is allowable for computing income from such business but this judgment is prior to introduction of Explanation -1 to sec.37 of the IT Act and therefore, this judgment is not relevant in respect of those expenses which are hit by this explanation and in our considered opinion, the

normal mining expenses are not hit by this explanation and hence, this issue is covered in favour of the assessee by this judgment since the explanation to section 37 (1) is not attracted in the facts of the present case. Similarly, the other two judgments of which reliance has been placed by the ld. AR of the assessee are also for the period prior to introduction of Explanation-1 to sec.37 (1) of the Act, 1961 and therefore, as per these judgments also, this issue is covered in favour of the assessee since the explanation to section 37 (1) is not attracted in the facts of the present case. In view of our above discussion, ground no.3 of the assessee is allowed.

16. Regarding ground no.4, it was submitted by the ld. AR of the assessee that it is noted by the AO in para-3.3 of the assessment order that the assessee has not discharged its onus to prove that the entire expenses in respect of repairs and maintenance and depreciation on Helicopter has been incurred wholly and exclusively for the purpose of its business. The AO has considered that 50% of such expenses is for person use of Helicopter by the Director of the assessee company and he made disallowance of 50% of such expenses. He submitted that this issue is squarely covered in favour of the assessee by the judgment of the Hon'ble Gujarat High Court rendered in the case of Sayaji Iron & Engg.Co. Vs CIT as reported in253 ITR 749.

17. On this issue also, ld. DR of the revenue supported the orders of the authorities below.

18. We have considered the rival submissions. We find force in the submission of the ld. AR of the assessee that this issue is covered in favour of the assessee by the judgment of the Hon'ble Gujarat High Court rendered in the case of Sayaji Iron & Engg.Co.(Supra) wherein it was held by the Hon'ble High Court that in respect of expenditure incurred on vehicles, Telephone etc., even if there is any personal use by Director/employee of the assessee company, addition can be made in the hands of such Director/employee on account of perquisite value of such personal use by concerned person but no disallowance can be made in the hands of the assessee company. Respectfully following this judgment of Hon'ble Gujarat High Court, this disallowance is deleted. However, the A.O. of the concerned director is at liberty to make addition as per law in the hands of the concerned director. Accordingly, ground no.4 of the assessee is also allowed.

19. Regarding ground no.5, it was submitted by the ld. AR of the assessee that the AO has made addition of gross amount of sale proceeds of land which was kept as advance by the assessee in its balance sheet at the end of the year. He submitted that even if addition is made on this account, the same should be of net amount after

allowing deduction in respect of cost of acquisition as per law and for this purpose, the matter may be restored back to the file of the AO.

20. The ld. DR of the revenue supported the orders of the authorities below on this issue also.

21. We have heard the rival submissions. We find force in the submission of the ld. AR of the assessee because we find that the amount of Rs.86,60,079/- for which addition has been by the AO is the amount of assessee's share in the sale consideration for sale of land and hence, even if it is held that income on this account is to be taxed in the present year, the same cannot be to the extent of gross amount of sale proceeds and income has to be assessed after allowing deduction regarding cost of acquisition, if any incurred by the assessee but since there is no discussion on this aspect in the orders of the authorities below, we feel it proper that this issue should be restored back to the file of the AO for a fresh decision in the light of the above discussion after providing adequate opportunity of being heard to the assessee. We order accordingly. This ground is partly allowed for statistical purposes

22. In the result, the appeal of the assessee stands partly allowed in the terms indicated above.

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-	Sd/-
(SUNIL KUMAR YADAV)	**(A.K. GARODIA)**
JUDICAL MEMBER	**ACCOUNTANT MEMBER**

Bangalore:
D a t e d : 29.07.2016
am*
Copy to :

1 Appellant
2 Respondent
3 CIT(A)-II Bangalore
4 CIT
5 DR, ITAT, Bangalore.
6 Guard file

By order,
AR, ITAT, Bangalore

1.	Date of Dictation ……

2.	Date on which the typed draft is placed before the dictating Member ……..
3.	Date on which the approved draft comes to the Sr. P. S. ……..
4	Date on which the order is placed before the dictating Member for pronouncement ……..
5.	Date on which the order comes back to the Sr. P.S. ……..
6.	Date of uploading the order on website ……..
7.	If not uploaded, furnish the reason for doing so……..
8.	Date on which the file goes to the Bench Clerk ……..
9.	Date on which order does for Xerox & endorsement ……..
10.	Date on which the file goes to the Head Clerk……..
11	The date on which the file goes to the Assistant Registrar for signature on the order……..
12	The date on which the file goes to the dispatch section for dispatch of the Tribunal order……
13	Date of dispatch of order……