

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'C' NEW DELHI**

**BEFORE SHRI P. M. JAGTAP, ACCOUNTANT MEMBER
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

ITA No. 6394/DEL/2013 (A.Y 2009-10)

DCIT Circle-12(1) New Delhi (APPELLANT)	Vs	H. T. Media Ltd. Hindustan Times House, 18-20, Kasturba Gandhi Marg New Delhi AABCH3165P (RESPONDENT)
---	----	--

ITA No. 2768/DEL/2015 (A.Y 2010-11)

DCIT Circle-12(1) New Delhi (APPELLANT)	Vs	H. T. Media Ltd. Hindustan Times House, 18-20, Kasturba Gandhi Marg New Delhi AABCH3165P (RESPONDENT)
---	----	--

ITA No. 2100/DEL/2015 (A.Y 2010-11)

H. T. Media Ltd. Hindustan Times House, 18-20, Kasturba Gandhi Marg New Delhi AABCH3165P (APPELLANT)	Vs	DCIT Circle-12101) New Delhi (RESPONDENT)
--	----	---

ITA No. 3532/DEL/2016 (A.Y 2011-12)

DCIT Circle-12101) New Delhi (APPELLANT)	Vs	H. T. Media Ltd. Hindustan Times House, 18-20, Kasturba Gandhi Marg New Delhi AABCH3165P (RESPONDENT)
--	----	--

ITA No. 2854/DEL/2016 (A.Y 2011-12)

H. T. Media Ltd. Hindustan Times House, 18-20, Kasturba Gandhi Marg New Delhi AABCH3165P (APPELLANT)	Vs	ACIT Circle-12101) New Delhi (RESPONDENT)
--	----	---

Appellant by	Sh. V. P. Gupta, Advocate
Respondent by	Sh. Smt. Meeta Singh, CIT DR & Sh. Arun Kumar Yadav, Sr. DR

Date of Hearing	12.07.2018
Date of Pronouncement	05.09.2018

ORDER**PER SUCHITRA KAMBLE, JM**

These appeals are filed by the Revenue as well as by the assessee against the orders dated 06/09/2013, 27/02/2015 and 21/03/2016 passed by CIT(A)-XV, New Delhi for A.Ys. 2009-10, 2010-11 and 2011-12 respectively.

2. The grounds of appeal are as under:-

ITA No. 6394/DEL/2013 Revenue's appeal (A.Y 2009-10)

"1. Whether Ld. CIT (A) was correct on facts and circumstances of the case and in law in deleting the addition of Rs.9,91,48,048/- made by the AO u/s 14A r.w.r 8D ?

2. Whether Ld. CIT (A) was correct on facts and circumstances of the case and in law in deleting the addition of depreciation on computer peripherals amounting to Rs.71,89,908/- despite the fact that these includes some of the items which are not integral part of the computer?

3. *Whether Ld. CIT (A) was correct on facts and circumstances of the case and in law in deleting the disallowance of additional depreciation on computer software amounting to Rs.34,54,795/- despite the fact computer and computer software are not mentioned in the Rule 5(1A) and Appendix 1A for fulfilling the requirement of Section 32(l)(ii) of the IT Act.*

4. *Whether Ld. CIT (A) was correct on facts and circumstances of the case and in law in deleting addition on account of club expenses to Rs. 11,25,761/- despite the fact that these expenses develops the personality traits of the users of the company which ultimately benefit the company for a longer period resulting in to capital expenditure?"*

3. The assessee company is engaged in the business of printing and publishing of Newspaper, Periodicals and broadcasting on Radio. The return was filed on 30.09.2009 declaring income under Business at Nil, capital loss of Rs. 73,69,13,822/- and Rs. 1,23,55,63,243/- under section 115 JB of the Income Tax Act. This was subsequently revised on 31.03.2011 declaring income under business at Nil, capital loss of Rs. 73,69,13,822/- and Rs. 1,23,45,56,751/- under section 115 JB of Income Tax Act. The assessment was completed under section 143(3) of the Income Tax Act 1961 on 29.12.2011 assessing income under business at Nil, capital loss of Rs. 73,69,13,822/- and Rs. 1,33,37,04,799/- under section 115 JB of Income Tax Act. Thus, the Assessing Officer made following additions:

- | | | |
|------|---|-------------------|
| i) | Disallowance under Section 14A | Rs. 9,91,48,048/- |
| ii) | Disallowance of depreciation on computer peripherals | Rs. 71,89,908/- |
| iii) | Disallowance of additional depreciation on computer and computer software claimed | Rs.34,54,795/- |
| iv) | Disallowance of capitalization of training expenses | Rs.1,55,91,042/- |
| v) | Addition on account of club expenses | Rs.11,25,761/- |

The tax was paid under MAT by the assessee.

4. Being aggrieved by the Assessment Order, the assessee filed appeal before the CIT(A). The CIT(A) allowed the appeal of the assessee.

5. The Ld. DR relied upon the order of the Assessing Officer and submitted that the CIT(A) has wrongly deleted the additions made by the Assessing Officer for Assessment Year 2009-10.

6. The Ld. AR submitted that as regards Ground No. 1 of the Revenue's appeal relating to disallowance u/s 14A read with Rule 8D of the Income Tax Rules, a statement giving figures of investments own funds exempt income, disallowance made by the Assessing Officer and by the company in A.Y. 2008-09 and 2009-10 was produced. The facts of the case are identical to the facts of A.Y. 2008-09 wherein the Hon'ble Delhi High Court in case of H.T. Media Ltd. Vs. Principal CIT (2017) 399 ITR 576 held that in the facts of the case no disallowance on account of interest is called for and disallowance made by the company of Rs. 3 lac on account of administrative expenses is to be upheld, since the Assessing Officer had not recorded any satisfaction. The Ld. AR also relied upon the decision of DLF Home Developers Ltd. vs. DCIT (2018) 53 CCH 0182 Del Trib. and DCIT vs. Caparo Engineering India Pvt. Ltd. 2018 (5) TMI 346.

7. As regards Ground No. 2 of the Revenue's appeal relating to disallowance on account of depreciation on computer peripherals, the Ld. AR submitted that this ground is covered in favour of the assessee vide orders of the Tribunal for A.Ys. 2007-08 and 2008-09 in assessee's own case wherein similar ground of department was dismissed following the judgment of the Hon'ble Delhi High Court in this regard in the case of CIT vs. BSES Yamuna Power Ltd.

8. As regards to Ground No. 3 of the Revenue's appeal relating to allowability of additional depreciation on computer and computer software

i.e. computer to plate (CTP), the Ld. AR submitted that this ground is covered in favour of the assessee vide order of the Tribunal in assessee's own case for A.Y. 2008-09 wherein similar ground of department was dismissed holding that computer and computer software are to be considered as part of machinery for the purpose of additional depreciation.

9. As regards to Ground No. 4 of the Revenue's appeal relating to allowability of club expenses, the Ld. AR submitted that this ground is covered in favour of the assessee vide orders of the Tribunal for AYs. 2007-08 and 2008-09 wherein similar ground was decided in favour of the assessee following the decision of the Hon'ble Supreme Court in the case of CIT vs. United Glass Manufacturing Co. Ltd. 2012-TIOL-102-SC-IT.

10. The Ld. DR relied upon the Assessment Order but could not controvert the decisions cited by the Ld. AR.

11. We have heard both the parties and perused all the relevant records. As regards Ground No. 1, the issue relating to disallowance u/s 14A read with Rule 8D of the Income Tax Rules. The facts of the case are though identical to the facts of the A.Y. 2008-09 which was decided by the Hon'ble High Court in assessee's favour. The Ld. DR could not controvert the same. Therefore, Ground No. 1 is dismissed.

12. As regards to Ground No. 2 wherein the issue contested is that of disallowance on account of computer peripherals. This issue is covered in favour of the assessee by the order of the Tribunal in assessee's own case for A.Y. 2007-08 wherein the ratio laid down by the Hon'ble High Court in case of BSES Yamuna Power Ltd. (supra) is followed. Thus, Ground No. 2 is dismissed.

13. As regards to Ground No. 3 wherein the issue involved is that of allowability of additional depreciation on computer and computer software i.e. computer to plate (CTP). This issue is covered in favour of the assessee

by the Tribunal in assessee's own case for A.Y. 2008-09. Thus, Ground No. 3 is dismissed.

14. As regards to Ground No. 4, the same is relating to allowability of club expenses. This issue is covered in favour of the assessee by the Tribunal for A.Y. 2007-08 in assessee's own case wherein the ratio of the Hon'ble Apex Court in case of United Glass Manufacturing Co. Ltd. (Supra) has been followed. Thus, Ground No. 4 is dismissed.

15. In result, ITA No. 6394/Del/2013 filed by the Revenue is dismissed.

16. Now we are taking up the appeals for A.Y. 2010-11 filed by both Revenue as well as by the assessee. The grounds of both the appeals are as follows:

ITA No. 2768/DEL/2015 REVENUE'S APPEAL (A.Y. 2010-11)

1. *Whether on the facts and circumstances of the case & in law, the Id. CIT(A) erred in deleting the disallowance of Rs. 12,16,48,060/- made u/s 14A r.w.r. 8D.*
2. *Whether on the facts and circumstances of the case & in law, the Id. CIT(A) erred in deleting the addition of Rs. 1,08,50,266/- made on account of capitalization of training expenses having enduring benefits.*
3. *Whether on the facts and circumstances of the case & in law, the Id. CIT(A) erred in deleting the addition of Rs. 17,72,651/- made on account of capitalization of club expenses having enduring benefits.*
4. *The appellant craves leave, to add, alter or amend any ground of appeal raised above at the time of the hearing.*

ITA No. 2100/DEL/2015 ASSESSEE'S APPEAL (A.Y 2010-11)

1. *That on the facts and circumstances of the case and in law, the CIT(A) erred in sustaining disallowance of Rs 8,223,500/- made by the Assessing Officer towards administrative expenses under clause (iii) of Rule 8D of the Income Tax Rules without appreciating that making a disallowance as per Rule 8D results in arbitrary, unreasonable and*

unjustified disallowance.

2. *That the CIT(A) erred in not appreciating the fact that the Appellant had added an amount of Rs 500,000/- in the return of income on account of disallowance under section 14A of the Act for administrative expenses, against which during the course of assessment proceedings the Appellant had offered an amount of Rs 545,000/- on the basis upheld in appeals for earlier years by appellate authorities, which amount of disallowance ought to have been accepted by the Assessing Officer, being reasonable and justified considering fact of the case.*

3. *That the CIT (A) erred in not appreciating the fact that the Assessing Officer has not discussed and recorded satisfaction to the effect that disallowance of Rs 545,000/- offered by the Appellant during the course of assessment proceedings under section 14A of the Act was not appropriate in the facts and circumstances of the case.*

4. *Without prejudice to earlier grounds, that the CIT(A) also erred in not directing the AO to allow adjustment of Rs 500,000/- already added by the Appellant in computation of taxable income against the amount of disallowance of Rs 8,223,500/- determined by him and make net addition of only Rs 7,723,500/-.*

5. *That the Appellant craves leaves to add, alter, amend or forgo any ground(s) of the appeal before or at the time of hearing.*

17. The business of the assessee company remained the same as that of the earlier assessment year 2009-10. The assessee filed return on 02.10.2010 declaring income at Rs Rs.150,69,31,790/-. The Assessing Officer assessed the assessee at an income of Rs.158,60,20,100/- after making following additions/disallowances:

S. No.	Particulars	Amount (in Rs.)
1	Disallowance u/s 14A read with Rule 8D	9,47,71,607/-
2	Disallowance of training expenses	1,08,50,266/-
3	Disallowance of depreciation on computer Peripherals claimed @ 60%	5,71,421/-
4	Disallowance of Club expenses	17,72,651/-
5	Disallowance of Royalty & Copyright charges	2,68,45,425/-

18. Being aggrieved by the Assessment Order, the assessee filed appeal before the CIT(A). The CIT(A) upheld the disallowance u/s 14A read with Rule 8D to the extent of Rs. 82,23,500/-. The CIT(A) deleted the additions in respect of disallowance of training expenses, disallowance of depreciation on computer Peripherals claimed @ 60%, disallowance of Club expenses and disallowance of Royalty & Copyright charges. The Revenue is in appeal for the deletion of the additions made by the CIT(A) and assessee is in appeal regarding disallowance u/s 14A read with Rule 8D.

19. All the Grounds in Assessee's appeal are relating to disallowance on account of administrative expenses of Rs. 82,23,500/- as against disallowance made by the Company in the return of income to the extent of Rs.5 lacs and revised to Rs.5,45,000/- during the course of assessment proceedings.

20. The Ld. AR submitted that it has been held by the Hon'ble High Court of Delhi in the case of assessee company for Assessment Year 2008-09 that disallowance made by the Assessing Officer without recording satisfaction is not sustainable. In Assessment Year 2008-09, the assessee company made disallowance on account of administrative expenses to extent of Rs.3,00,000/- which was upheld by the Hon'ble High Court. The Ld. AR submitted that in this year i.e. A.Y. 2010-11, the assessee company made disallowance of Rs.5,00,000/- in original return, which was duly substantiated with facts that there were only eight investments in mutual funds and companies from which exempt income was received. Income on four mutual funds had accrued and reinvested. In respect of other four investments dividend warrants were received and credited to bank account. Thus, the Ld. AR submitted that there was negligible cost incurred by the assessee company. The Ld. AR further submitted that disallowance was, thereafter, revised to Rs. 5,45,000/- as per calculations of proportionate cost of finance department, for which the basis

upheld in earlier years. The Ld. AR submitted that the Assessing Officer without discussing the facts and contentions of the company determined disallowance at Rs. 2,70,21,293/-. The CIT(A) restricted the same to Rs.82,23,500/- excluding investments, income from which was taxable and also investments in subsidiary companies. Thus, the Ld. AR submitted that the CIT(A) wrongly observed that assessee had not substantiated the basis of disallowance in the return of income. The Ld. AR submitted that this issue is covered by the order of the Hon'ble High Court in case of assessee and of the decision of Hon'ble Supreme Court in the case of Godrej Boyce. Therefore, the Ld. AR submitted that the disallowance has to be restricted to Rs.5,45,000/- on the ground that the Assessing Officer and the CIT(A) have not given any finding as to how the aforesaid amount of disallowance made by the company was not correct. The Ld. AR relied upon the decision of Hon'ble Delhi High Court in the case of Pr.CIT v. U.K. Paints (India) (P) Ltd.

21. In the alternative and without prejudice to above the submission, the Ld. AR further submitted that average amount of investment on which exempt income was received during the year works out to Rs. 133.50 crores $(38.50 + 228.50 = 267 \div 2)$, the details are given on page 4 of the order of the CIT(A). On this basis the disallowance works out to Rs.66.75 lacs. The Ld. AR relied upon the decision of Hon'ble Delhi High Court in the case of ACB India Ltd. v. ACIT (2015) 374 ITR 108 (Del) and recent decision of the Tribunal in the case of Federal Mogul Goetze India Ltd. v. DCIT decided on 27.06.2018.

22. As regards appeal of Department, relating to Ground No. 1 for disallowance u/s 14A read with Rule 8D on account of interest and administrative expenses, the Ld. AR submitted a statement giving figures of investments, owned funds and loans during the course of hearing. The Ld. AR further submitted that before the Assessing Officer and also before the CIT(A) the assessee submitted all investments which were made out of assessee's own funds by the assessee and no borrowed funds were used. Hence, the Ld. AR

submitted that no disallowance on account of interest should be called for. The CIT(A) recorded the facts and deleted the disallowance on account of interest and held that the company was having reserves and surplus of Rs. 974 crores as against total investments of Rs. 666.74 crores as on 31.03.2010. Accordingly, the issue regarding disallowance of interest is covered in favour of the Company by the order of Hon'ble High Court of Delhi in the case of the assessee for Assessment Year 2008-09 and also by the judgment of Hon'ble Supreme Court in the case of Godrej and Boyce Manufacturing Co. Ltd. Vs. DCIT (2017) 394 ITR 449 (S.C). The Ld. AR relied upon the order of the Tribunal, Delhi Bench dated 2/5/2018 in the case of DCIT (LTU) Vs. Caparo Engineering India Pvt. Ltd. Thus, the Ld. AR submitted that in regard to administrative expenses, it is cross ground to the ground of the assessee and the issue is covered in favour of the assessee by the decisions the Hon'ble Delhi High Court and the Hon'ble Supreme Court, since the Assessing Officer had not recorded satisfaction.

23. The Ld. DR submitted that the Assessing Officer has rightly made disallowance u/s 14A read with Rule 8D on account of administrative expenses, but the CIT(A) erred in restricting this disallowance u/s 14A read with Rule 8D on account of interest and administrative expenses. The Ld. DR relied upon the Assessment Order. The Ld. DR submitted that this year is not identical with the previous Assessment Year i.e. 2009-10. The Ld. DR submitted that in this Assessment Year 2010-11, the assessee made huge investment for which the assessee has not properly quantified administrative expenses as per Section 14A read with Rule 8D. The Ld. DR relied upon the decision of the Hon'ble Delhi High Court in case of India Bulls Financial Services Ltd. Vs. DCIT (2016) 76 Taxman.com 268. The Hon'ble High Court held as under:

“8. In this instance the elaborate analysis carried out by the AO - as indeed the three important steps indicated by him in the order, shows that all these

elements were present in his mind, that he did not expressly record his dissatisfaction in these circumstances, would not per se justify this Court in concluding that he was not satisfied or did not record cogent reasons for his dissatisfaction to reject the AO's conclusion. To insist that the AO should pay such lip service regardless of the substantial compliance with the provisions would, in fact, destroy the mandate of Section 14A."

24. We have heard both the parties and perused all the material available on record. The contention of the Ld. AR that there is no satisfaction recorded by the Assessing Officer while invoking Section 14A read with Rule 8D. We have gone through the decision of the Hon'ble Delhi High Court in case of India Bulls Financial Services Ltd. (supra) as well as the Assessee's own case. The satisfaction of the Assessing Officer is seen from the three steps taken by him in Assessment Order regarding the invocation of Section 14A read with Rule 8D. But at the same time, the Assessing Officer failed to take the cognizance of the letter dated 08.02.2013 which is a submission of the assessee company before the Assessing Officer during the assessment proceedings, wherein the assessee revised its disallowance to Rs. 5,45,000/- as per the calculations of the proportionate cost of finance department, for which the basis upheld in earlier years. The Assessing Officer without taking cognizance of the said amount, has taken investment of Rs.540,42,58,500 and calculated average investment of Rs. 2,70,21,293 and taken into account only 5,00,000 as expenditure directly related to income which does not form part of total income. Thus, the Assessing Officer has not taken the average investment and the expenditure incurred on the same in proper way. Even if we go by the alternate submission of the Ld. AR that an average amount of investment on which exempt income was received during the year works out to Rs. 133.50 crores $(38.50 + 228.50 = 267 \div 2)$, the same needs to be verified by the Assessing Officer as the disallowance u/s 14A cannot be more than the exempt income as the various decisions of the Hon'ble High Courts. Therefore, it will be appropriate to remand back this issue to the file of the Assessing Officer for

calculating the average investment and the expenditure incurred by the Assessee on non-exempt investments including the interest portion. We remand back this issue to the file of the Assessing Officer to adjudicate it a fresh as per the directions given by us hereinabove. Needless to say, the assessee be given opportunity of hearing by following principles of natural justice. Ground No. 1 of the Revenue's appeal and Ground No. 1 to 5 of the Assessee's appeal are partly allowed for statistical purpose.

25. Ground No. 2 of Department's appeal relating to disallowance on account of training expenses, the Ld. AR submitted that this Ground is covered in favour of the assessee company vide orders of Tribunal for AYs 2007-08 and 2008-09 wherein similar ground of department was dismissed following the decision of the Hon'ble Delhi High Court in case of CIT v. Solus Pharmaceuticals Ltd. The Department also accepted the decision of the CIT(A) on this issue in A.Ys. 2009-10 and 2011-12 in which years ground in this regard was not taken in the appeals filed. This issue is also covered by the judgment of Delhi High Court in the case of H.T. Music & Entertainment Co. Ltd.

26. The Ld. DR relied upon the Assessment Order but could not controvert the decision of the Tribunal for A.Ys. 2007-08 and 2008-09 passed by the Tribunal.

27. We have heard both the parties and perused all the relevant records. The of disallowance on account of training expenses is covered in favour of the assessee company vide orders of Tribunal for AYs 2007-08 and 2008-09 wherein similar ground of department was dismissed following the decision of the Hon'ble Delhi High Court in case of CIT v. Solus Pharmaceuticals Ltd. The Department also accepted the decision of the CIT(A) on this issue in A.Ys. 2009-10 and 2011-12 in which years ground in this regard was not taken in the appeals filed. This issue is also covered by the judgment of Delhi High

Court in the case of H.T. Music & Entertainment Co. Ltd. Therefore, Ground No. 2 of the Revenue's appeal is dismissed.

28. As relating to Ground No.3 of the Department's appeal regarding allowability of club expenses, the Ld. AR submitted that this Ground is similar to Ground No. 4 of the Department's appeal for Assessment Year 2009-10 and is covered in favour of the assessee company vide order of Tribunal for AYs 2007-08 and 2008-09 wherein similar ground was decided in favour of the assessee company following the decision of Hon'ble Supreme Court in the case of United Glass Manufacturing Company Ltd.

29. The Ld. DR relied upon the Assessment Order but could not controvert the decision of the Tribunal for A.Ys. 2007-08 and 2008-09 passed by the Tribunal.

30. We have heard both the parties and perused all the relevant material available on record. this Ground is similar to Ground No. 4 of the Department's appeal for Assessment Year 2009-10 and is covered in favour of the assessee company vide order of Tribunal for AYs 2007-08 and 2008-09 wherein similar ground was decided in favour of the assessee company following the decision of Hon'ble Supreme Court in the case of United Glass Manufacturing Company Ltd. Therefore, Ground No. 3 of the Revenue's appeal is dismissed.

31. In result, ITA No. 2768/DEL/2015 and ITA No. 2100/DEL/2015 are partly allowed for statistical purpose.

32. Now we are taking up the appeals for A.Y. 2011-12 filed by both the parties. Grounds of appeals are as follows:

ITA No. 3532/DEL/2016 REVENUE'S APPEAL (A.Y 2011-12)

"1. Whether in the facts and circumstances of the case and in law, the Ld.CIT(A) has erred in deleting the disallowances of Rs.4,47,52,906/- made u/s

14A r.w.r. 8D.

ITA No. 2854/DEL/2016 ASSESSEE'S APPEAL (A.Y 2011-12)

1. That on the facts and circumstances of the case and in law, the CIT(A) erred in sustaining disallowance of Rs 4,935,000/- made by the Assessing Officer towards administrative expenses under clause (iii) of Rule 8D of the Income Tax Rules without appreciating that making a disallowance as per Rule 8D results in arbitrary, unreasonable and unjustified disallowance.

2. That the CIT(A) erred in not appreciating the fact that the Appellant had added an amount of Rs 100,000/- in the return of income on account of disallowance under section 14 A of the Act for administrative expenses which ought to have been accepted by the Assessing Officer, being reasonable and justified considering fact of the case.

3. That the CIT (A) erred in not appreciating the fact that the Assessing Officer has not discussed and recorded satisfaction to the effect that disallowance of Rs 100,000/- made by the Appellant in the return of income under section 14A of the Act was not appropriate in the facts and circumstances of the case.

4. Without prejudice to earlier grounds, the CIT(A) also erred in not directing the AO to allow adjustment of Rs 100,000/- already added by the Appellant in computation of taxable income against the amount of disallowance of Rs 4,935,000/- determined by him and make net addition of only Rs 4,835,000/-.

33. The assessee filed its return of income on 28.09.2011 declaring an income of Rs.2,203,788,719 which was subsequently revised on 30.03.2013 at an income of Rs 2,203,787,098. The assessment was completed by the Learned Assessing Officer under section 143(3) of the Income Tax Act, 1961 vide order dated 21.03.2014 at an income of Rs.2,301,766,450.

34. The Ld. DR as well as the Ld. AR submitted that the issues are identical to the Assessment Year 2010-11.

35. We have heard both the parties and perused all the relevant material available on record. Ground No. 1 of the Revenue's appeal and Ground No. 1 to 4 of the Assessee's appeal are identical to Ground No. 1 of the Revenue's appeal and Ground No. 1 to 5 of the Assessee's appeal for A.Y. 2010-11, therefore, both the Grounds are partly allowed for statistical purpose.

36. In result, ITA No. 3532/DEL/2016 and ITA No. 2854/DEL/2016 are partly allowed for statistical purpose.

Order pronounced in the Open Court on 05th September, 2018.

Sd/-

(P. M. JAGTAP)
ACCOUNTANT MEMBER

Sd/-

(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Dated: 05/09/2018

R. Naheed

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR

ITAT NEW DELHI

Date of dictation	13.07.2018
Date on which the typed draft is placed before the dictating Member	13.07.2018
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	05.09.2018
Date on which the final order is uploaded on the website of ITAT	05.09.2018
Date on which the file goes to the Bench Clerk	05.09.2018
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	