

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1503/PUN/2015
निर्धारण वर्ष / Assessment Year : 2011-12

Shri Dinar Umeshkumar More,
More Accident Hospital,
Near Rest House,
Behind Kankria Niwas,
Camp Road,
Malegaon, Dist. Nashik

Vs.

ITO, Ward-3(3),
Malegaon

PAN : AFIPM3316E

(Appellant)

(Respondent)

Appellant by
Respondent by

Shri Sanket M. Joshi
Shri Pankaj Garg

Date of hearing 23-01-2019
Date of pronouncement 25-01-2019

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee emanates from the order passed by the CIT(A) on 07-09-2015 in relation to the assessment year 2011-12.

2. Some detailed and argumentative grounds were raised in the memorandum of appeal. Thereafter, the assessee filed concise and

modified grounds, challenging the impugned order on certain issues, which we will espouse for discussion and decision.

3. Succinctly, factual matrix of the case, as recorded in the assessment order, is that the assessee along with his sister and wife executed a Deed of Conveyance on 28-07-2010 with M/s. Jayesh Builders, a partnership firm in respect of property admeasuring 429 sq. mtrs along with the building standing thereon, known as 'Sai Chhaya' at village Villae Parle in Mumbai for a total monetary consideration of Rs.51 lakh and 2 flats admeasuring 900 sq.ft. in the new building to be constructed on the said plot. One of such flats admeasuring 405 sq.ft. was to be given to Shri Uday Vasant Shinde and his relative, the hitherto occupants and consenting parties, while the second flat admeasuring 495 sq.ft. was to be retained by the assessee and his sister. Market value of the property transferred under the deed amounted to Rs.1,86,32,000/- on which appropriate stamp duty was paid. On being called upon to explain the reasons for not declaring capital gain arising out of this transaction, the assessee submitted that the property was originally acquired by Dr. Ramchandra Krishna More prior to the year 1972. After his death, the property devolved to Smt. Usha Umeshkumar More. After her death, the property devolved to the

assessee and the members of his family. The assessee explained that his mother Smt. Uma Umesh Kumar More sold the property to M/s Jayesh Builders by a Registered Development Agreement dated 31-05-2002 and handed over the possession to the said builder by issuing a General Power of Attorney on 27-09-2002. The builder demolished 'Sai Chhaya' for constructing a new building. After the death of Smt. Uma Umesh Kumar More, the assessee stated that he along with his sister completed the legal procedure. Though the assessee initially took a stand before the AO that 'Sai Chhaya' belonged to HUF, but, later on, it was dropped and the assessee admitted that this property belonged to him alone and not the HUF. The assessee also submitted that the transfer of property took place on 31-05-2002 on execution of the Registered Development Agreement and hence, the amount of capital gain, if any, ought to have been charged to tax in the previous year relevant to the A.Y. 2003-04 and not the year under consideration. The AO rejected the above contentions by holding that the amount of capital gain was chargeable to tax in the hands of the assessee alone and not the HUF and further that the agreement made on 31-05-2002 was only for development and not outright sale, which event actually took place on 27-08-2010,

when the Conveyance Deed was executed between the assessee, the builder and others. In this backdrop of facts, the AO held that the assessee actually transferred his flats in 'Sai Chhaya' on 27-08-2010 when the ownership rights in the property got transferred. That is how, he computed the long term capital gain at Rs.1,74,39,625/- by taking full value of consideration as per stamp valuation authorities at Rs.1,86,32,000/- and reducing it with the indexed cost of acquisition at Rs.11,92,375/-. The assessee remained unsuccessful before the Id. CIT(A) against which the assessee has approached the Tribunal.

4. We have heard the rival submissions and perused the relevant material on record. Certain facts which are not disputed are that the Smt. Uma Umesh Kumar More, mother of the assessee, entered into a development agreement with M/s. Jayesh Builders on 31-05-2002 transferring development rights in 'Sai Chhaya', a copy of which is available at page 17 onwards of the paper book. As per Clause (VII) of this Agreement, she was occupying two flats with total carpet area of 898 sq.ft. on first floor of Sai Chhaya building. Annexure No. 1 to the Agreement, a copy of which is placed on page 28 of the paper book, shows two flats at Sl.No.5 with the narration "Owners occupied" having carpet area of 429.50

sq.ft. and 469.43 sq.ft. total 898.48 sq.ft. As per this Development Agreement, the developer agreed to discharge the monetary consideration of Rs.30 lakh plus two flats in the proposed building to be constructed on the same property having total carpet area admeasuring approximately 900 sq.ft. In the meantime, one Shri Vasanat Shivram Shinde filed a petition in the Hon'ble Court contending that flat 5A situated at 'Sai Chhaya' of Villae Parle, Mumbai was in his possession for last several years as the said building was constructed by the deceased father of Smt. Usha Shinde, wife of the petitioner. He claimed to be in possession of such a flat and urged that the transfer of his flat by the assessee and his family to M/s. Jayesh Builders was illegal and void. After protracted litigation between Shri Shinde and family of the assessee, eventually, a consent decree was passed by the Hon'ble Bombay High Court in June 2010, a copy of which is available on record. As per the said decree, the assessee agreed that one flat admeasuring 405 sq.ft. carpet area be allotted to Shri Shinde, out of two flats having total carpet area of approximately 900 sq.ft. which were to be allotted to him in the new building. There was some revision in the monetary consideration to be paid also from the originally agreed amount of Rs.30 lakh in 2002 to Rs.51 lakh.

After this consent decree, a registered conveyance deed dated 28-07-2010 was executed, a copy of which is available on record. As per such conveyance deed, Shri Shinde was allotted a flat with 405sq.ft. carpet area and the assessee was also allotted one flat with 495 sq.ft. carpet area and monetary consideration of Rs.51 lakh.

5. One of the issues raised by the assessee before the authorities below was that the transfer of property took place on 31-05-2002 on the execution of the Development Agreement and hence, no capital gain should be charged to tax in the year under consideration. The authorities below repelled this contention. Though a ground to this effect has been taken before the Tribunal, but the Id. AR did not press the same and conceded that the transfer should be considered on the execution of the Registered Conveyance Deed on 28-07-2010, which is relevant to the assessment year under consideration. The impugned order is, ergo, upheld to this extent.

6. Next dispute raised by the assessee is on determination of the full value of consideration in computation of long term capital gain. The AO adopted stamp value of the property on the date of

execution of Registered Conveyance Deed, namely, 28-07-2010 as full value of consideration. Contention of the assessee before us is that the stamp value should be considered with reference to the date on which the Development Agreement was signed and possession of 'Sai Chhaya' was handed over to M/s Jayesh Builders on 31-05-2002. To support such contention, the Id. AR relied on first two provisos to section 50C of the Income-tax Act, 1961 (hereinafter also called 'the Act').

7. Section 48 of the Act deals with computation of income under the head 'Capital gains'. It provides that the income chargeable under this head 'shall be computed, by deducting from the *full value of the consideration* received or accruing as a result of the transfer of the capital asset', the following amounts, namely, (i) expenditure incurred wholly and exclusively in connection with such transfer and (ii) cost of acquisition of the asset and cost of any improvement thereto. Second proviso to this section states that where long term capital gain arises in certain specified situations, the words, 'cost of acquisition' and 'cost of improvement' used in the main part of the provision would be substituted with the words 'indexed cost of acquisition' and 'indexed cost of improvement'. Section 50C is a special provision for *full value of consideration* in

certain cases. For ready reference, we are reproducing sub-section

(1) of section 50C, as under : -

Where the consideration received or accruing as a result of the transfer by an assessee of a capital asset, being land or building or both, is less than the value adopted or assessed or assessable by any authority of a State Government (hereafter in this section referred to as the "stamp valuation authority") for the purpose of payment of stamp duty in respect of such transfer, the value so adopted or assessed or assessable shall, for the purposes of section 48, be deemed to be the full value of the consideration received or accruing as a result of such transfer :

Provided that where the date of the agreement fixing the amount of consideration and the date of registration for the transfer of the capital asset are not the same, the value adopted or assessed or assessable by the stamp valuation authority on the date of agreement may be taken for the purposes of computing full value of consideration for such transfer:

Provided further that the first proviso shall apply only in a case where the amount of consideration, or a part thereof, has been received by way of an account payee cheque or account payee bank draft or by use of electronic clearing system through a bank account, on or before the date of the agreement for transfer.'

8. On reading section 48 in juxtaposition to section 50C, it emerges that ordinarily, full value of consideration of land or building etc. is the amount actually received or accruing to the assessee as a result of transfer. If however, such a consideration is less than the stamp value of the land or building etc. on the date of transfer, then the stamp value is deemed as the full value of consideration. To put it simply, if actual sale consideration, for the purpose of computation of capital gain u/s 48, is more than the

stamp value, then capital gain should be computed by taking sale consideration as full value of consideration. In case the amount of sale consideration is less, the stamp value substitutes actual consideration received or accruing. There is no dispute on such a proposition.

9. The controversy is with reference to the above extracted two provisos to section 50C(1), which have been inserted by the Finance Act, 2016 w.e.f. 01-04-2017. Effect of the first proviso is that when the date of agreement fixing the amount of consideration and the date of actual registration for the transfer of capital asset are not the same, the value adopted or assessed by stamp valuation authority on the date of agreement may be taken for the purpose of computing full value of consideration of such transfer. It can be understood with a simple illustration. If the agreement for transfer of property is executed, say, in year one and actual transfer takes place, say in year three, then for the purpose of computation of capital gain at the time of transfer in year three, full value of consideration in terms of section 50C should be computed with reference to the stamp value of the property on the date of agreement in year one. This proviso has been enacted to rationalize the provisions of section 50C in a case where agreement to sell the

property is executed much before the actual date of transfer and the sale consideration or its part is also received pursuant to such an agreement. In such a situation, the stamp value of the property for the purpose of computation of capital gain, should be considered as is relevant on the date of agreement and not the date of execution of registered sale deed. It is quite logical also. Once an agreement is entered into between two parties for transferring a particular property and certain amount is also received, the transaction should be considered to have been locked on such a date with reference to its market value prevailing on that date. If the transfer by a registered sale deed is delayed for some reason and it actually takes place in a later year and the stamp value on such a later date is adopted, it would not reflect the true fair market value of the property, which, for all practical purposes, was actually agreed to be transferred on an earlier date of entering into agreement to sell with reference to the prevailing market price on that date.

10. However, to avoid misuse of this beneficial provision, second proviso to section 50C(1) categorically provides that the first proviso shall apply only when the amount of consideration or part thereto was received through banking channel on or before the date

of agreement for transfer . In order to circumvent a situation of the parties to a transaction of transfer of land or building etc. trying to draw an unwarranted advantage of the first proviso by falsely showing an agreement to sell of a date anterior to the date of execution of registered deed, which actually did not exist, the Parliament simultaneously enacted the second proviso to ensure that the benefit of the first proviso would percolate only in genuine cases and not otherwise. It provided that the benefit of the first proviso shall be available only if the amount of consideration or part thereto was actually received by the assessee, through banking channel, at the time of entering into agreement to sell.

11. These two provisos have been inserted by the Finance Act, 2016 w.e.f. 01-04-2017. Memorandum explaining the provisions of the Finance Bill, 2016, states in this regard as under :-

Under the existing provisions contained in Section 50C, in case of transfer of a capital asset being land or building on both, the value adopted or assessed by the stamp valuation authority for the purpose of payment of stamp duty shall be taken as the full value of consideration for the purposes of computation of capital gains. The Income Tax Simplification Committee (Easwar Committee) has in its first report, pointed out that *this provision does not provide any relief where the seller has entered into an agreement to sell the property much before the actual date of transfer of the immovable property and the sale consideration is fixed in such agreement*, whereas similar provision exists in section 43CA of the Act i.e. when an immovable property is sold as a stock-in-trade. *It is proposed to amend the provisions of section 50C so as to provide that where the date of the agreement fixing the amount of*

consideration for the transfer of immovable property and the date of registration are not the same, the stamp duty value on the date of the agreement may be taken for the purposes of computing the full value of consideration. It is further proposed to provide that this provision shall apply only in a case where the amount of consideration referred to therein, or a part thereof, has been paid by way of an account payee cheque or account payee bank draft or use of electronic clearing system through a bank account, on or before the date of the agreement for the transfer of such immovable property.

These amendments are proposed to be made effective from the 1st day of April, 2017 and shall accordingly apply in relation to assessment year 2017-18 and subsequent years.'

12. It can be seen from the text of the provision as well as the Memorandum that for the purpose of computation of capital gain in a situation where the agreement to sell was entered at an earlier point of time *vis-à-vis* the registration of sale deed, a benefit in terms of taking lower stamp value with reference to the earlier date of agreement should be substituted in place of the higher stamp value w.r.t. the later date of registration. Even the Memorandum admits that section 50C, as such, did *not provide any relief* in such a situation and the proviso has been inserted to provide such a relief. This proviso has been inserted by the Finance Act, 2016 w.e.f. 01-04-2017. The Memorandum also provides that the amendment shall be effective from 01-04-2017 and shall apply to the assessment year 2017-18 and subsequent years. Now the

question arises as to whether this proviso, conferring benefit in specified cases, can still be treated as retrospective in nature?

13. It is a fundamental rule of interpretation that ordinarily, a legislation is presumed to be prospective unless there appears a contrary intention. Similarly, a statute which impairs vested rights acquired under existing law or which creates new obligations or attaches a new disability, is also prospective. However, a clarificatory amendment or a provision which supplies some omission in an existing provision is declaratory and retrospective. Similarly, a provision which is subsequently introduced for toning down the rigor of an existing provision is also presumed to be retrospective. To put it differently, if a new benefit is sought to be conferred in relation to an existing provision, such an amendment even though declared as prospective, assumes character of a retrospective nature.

14. At this juncture, it would be pertinent to note the *ratio* and the background of facts in the *CIT Vs. Vatika Township Pvt. Ltd. (2014) 367 ITR 466 (SC)*, a Constitution Bench judgment of the Hon'ble Supreme Court. Prior to insertion of section 153A, dealing with assessment in case of a search or requisition w.e.f.

01-06-2003, there was a special procedure for block assessment in search cases, which was inserted by the Finance Act, 1995 w.e.f. 01-07-1995, through Chapter XIV-B with sections 158B to 158BI. Section 113 deals with special tax rate in case of block assessment of search case. This section provides that the total undisclosed income of the block period, determined u/s.158BC, shall be chargeable to tax @ 60%. This provision was also inserted along with Chapter XIV-B w.e.f. 01-07-1995. Divergent views surfaced on the question as to whether the rate of 60% is exclusive or inclusive of surcharge. To settle the controversy, the Finance Act, 2002 inserted a proviso to the section, w.e.f. 01-06-2002, providing that the tax chargeable under the section shall be increased by surcharge, if any. After insertion of this proviso, again a Pandora box opened on the prospective or retrospective operation of this proviso. The Hon'ble Supreme Court in *CIT Vs. Suresh N. Gupta (2008) 297 ITR 322 (SC)* held that the proviso to section 113 is clarificatory and hence, should be read into block assessment scheme under Chapter XIV-B from retrospective effect. Similar view was reiterated by the Hon'ble Supreme Court in *CIT Vs. Rajiv Bhatara (2009) 310 ITR 105 (SC)* by holding the proviso u/s.113 to be retrospective in nature. Once again, this

issue came up for consideration before the Hon'ble Supreme Court in *CIT Vs. Vatika Township (P) Ltd. (2009) 314 ITR 338 (SC)*. Unable to concur with the earlier view holding such an amendment to be retrospective, their Lordships referred the matter for consideration by a Larger Bench. It was pursuant to such a reference, that the Constitution Bench in *Vatika Township Pvt. Ltd. 367 ITR 466 (SC)* came to consider this issue. It has been laid down in this decision that ordinarily legislation is presumed not to be intended to have a retrospective operation as the law passed today cannot apply to the events of the past. Their Lordships of the Constitution bench further observed that a legislation which imposes new obligation should be treated as prospective unless the legislative intent is clearly to give the enactment a retrospective effect. It was in this backdrop of the principles of statutory interpretation that the Constitution Bench held proviso to section 113 as prospective. After holding so, their Lordships observed that if the legislature is going to confer a benefit, then such an amendment will have a retrospective effect. Discussing this issue in para 33 of the judgment, the Hon'ble Apex Court held that :
“We would also like to point out, for the sake of completeness, that where a benefit is conferred by legislation, the rule against a

retrospective construction is different. If legislation confers a benefit on some persons but without inflicting a corresponding detriment on some other person or on the public generally and where to confer such benefit appears to have been the legislators object, then the presumption would be that such legislation, giving it a purposive construction, would warrant it to be given a retrospective effect'. The net effect of this judgment is that if a fresh benefit is provided by the Parliament in an existing provision, then such an amendment should be given retrospective effect.

15. Adverting to the facts of the instant case, we find that section 50C(1), before amendment by the Finance Act, 2016, contemplated the adoption of stamp value in respect of land or building or both transferred by an assessee as full value of consideration with reference to the date of transfer or the execution of sale deed. This was without consideration of a situation in which agreement to sell may have been entered into much prior to the date of registration of sale deed. By this amendment carried out w.e.f. 01-04-2017 by insertion of the above two provisos, the legislature has clarified that in a situation where agreement to sell is entered into at a date anterior to the date of registration of sale deed and certain consideration is received at the time of entering into agreement to

sell through a banking channel, the stamp value, for the purposes of transfer, should be considered with reference to the date on which the agreement to sell was entered and not a later date on which registered sale deed is made. It is manifest that with insertion of the proviso, the Parliament has toned down the provision contained in sub-section (1) by which stamp value on the date of registration of sale deed is considered as full value of consideration notwithstanding the fact that the agreement to sell was executed much earlier, in which sale consideration was determined and a part of which was also received through banking channel. When we consider the first proviso to section 50C in the light of the *ratio decidendi* of the Constitution Bench judgment of the Hon'ble Summit Court in *Vatika Township (supra)*, it becomes vivid that the proviso to section 50C(1) is retrospective. The benefit which is sought to be conferred through this provision is without inflicting detriment on some other person or on the public generally. It further emerges that the idea behind this proviso is to grant a benefit in the circumstances noted herein only. Going by the observations of the Hon'ble Supreme Court in para 33 of *Vatika Township Pvt. Ltd. (supra)*, we have no hesitation in holding that proviso to section 50C (1) is retrospective in nature

and applies to the assessment year under consideration as well. It is so for the reason that the *relief* given through this amendment is to certain persons without inflicting a corresponding detriment on some other person or on the public generally. Further, it is overt from the Memorandum explaining the provisions of the Finance Bill 2016 that the object of the amendment is also to confer such a *relief* or benefit. Going by the *ratio* in the case of *Vatika Township (supra)*, we have no doubt whatsoever in our mind that the insertion made through the above provisos w.e.f. 01-04-2017 is retrospective and applies to the assessment year under consideration also.

16. At this stage, it is significant to note that the benefit of first proviso would be allowed only if the condition as stipulated in second proviso is satisfied. In other words, the stamp value on the date of agreement to sell shall be considered as full value of consideration only if the amount of consideration or part of such consideration was received by the assessee through banking channel on or before the date of agreement for transfer.

17. Reverting to the facts of the instant case, we find from para 7.3.3. on page 11 of the impugned order that the assessee received

a sum of Rs.11,000/- through cheque no. 99308 on 09-04-2001, which is prior to the date of agreement to sell, that is, 31.5.2002. This evidences that the assessee genuinely entered into an agreement to sell with the Developer on 31-05-2002 and received a sum of Rs.11,000/-, which constitutes receipt of a 'part' of consideration before the date of agreement. Not only that, the assessee received further sums of Rs.2 lakh on 23-10-2002; Rs. 5 lakh on 16-04-2003 and Rs.7 lakh before 11-01-2007. All these receipts were through banking channel. A factual finding recorded by the Id. CIT(A) in the impugned order to this extent has not been controverted on behalf of the Revenue.

18. When we conjointly read the two provisos to section 50C(1), it emerges that the assessee entered into an agreement to sell on 31-05-2002; received part payments; and finally executed registered conveyance deed on 28-07-2010. Having satisfied the mandate of second proviso and further going by the first proviso to section 50C(1), the stamp value for the purpose of computation of capital gain at the time of sale in the year 2010 should be considered with reference to the date of agreement, namely, 31-05-2002. We order accordingly.

19. Having held that the two provisos to section 50C(1) of the Act are retrospectively applicable to the instant case, we need to go back to section 48, which provides for starting the exercise of computation of capital gain by taking the full value of consideration received or accruing as a result of the transfer of the capital asset. It has been noticed *supra* that only in a case where the stamp value is more than the consideration received that the process of substitution starts. Thus we need to have both the figures of actual sale consideration and stamp value at hand. Controversy in the extant appeal is also on the determination of the sale consideration received by the assessee. Whereas, the case of the assessee is that the sale consideration is one 495 sq.ft. flat in the new building plus monetary consideration of Rs.51 lakh, the Revenue has considered the value of two flats of 405 sq. ft. and 495 sq ft. plus Rs.51.00 lac as the full value of consideration. We have seen the entire gamut of the factual panorama above, from which it transpired that Shri Shinde was having some occupancy rights in flat no. 5A of `Sai Chhaya' and eventually his claim was settled by allotting him a 405 sq. ft. flat in the new building. It is in this light of the facts that we need to decide whether the assessee transferred flat no. 5 and 5A in `Sai Chhaya' or only flat no. 5.

Whereas the assessee is contending that he transferred only one flat, the Department has opined that he transferred both the flats.

20. We find from the nature of litigation between the assessee and Sh, Shinde that the latter was having only occupancy right in respect of flat no. 5A. The ownership right in it vested only in the assessee. No material has been brought on record to establish the ownership right of Sh, Shinde in flat no.5A. As such, it is held that as the assessee was legal owner of both the flats, 5 and 5A, in 'Sai Chhaya', it was he alone who transferred both the flats admeasuring 898.48 sq.ft. area to the Developer. Thus the stamp value as well as the actual sale consideration has to be worked out accordingly.

21. Now comes the next question of allowing deduction to the assessee on account of the value of one flat of 405 sq.ft. to be allotted to Sh. Shinde in the new developed building. The Hon'ble Bombay High Court in *CIT Vs. Abrar Alvi (2001) 247 ITR 312 (Bom.)* has held that a payment for removal of encumbrances is deductible u/s.48(1) as expenses incurred wholly and exclusively in connection with transfer. Where this is not possible, without discharge of liability, payment towards such liability should be

considered as `in connection with transfer', which expression is wide than that of the `transfer'. Similar view has been taken by the Hon'ble Madras High Court in *CIT Vs. M/s. Bradford Trading Company (P) Ltd. (2003) 261 ITR 222 (Madras)* holding that the amount paid for removing encumbrances and settlement of claim is expenditure incurred in connection with transfer of a capital asset deductible u/s.48(1) of the Act. In the light of the above, it is held that the value of flat of 405 sq.ft. to be allotted in the new building should be accordingly reduced from the full value of consideration u/s 48(i).

22. In the final analysis, we set-aside the impugned order and remit the matter to the file of AO for computing the capital gain afresh in line with our above observations and directions.

23. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 25th January, 2019.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Sd/-
(R.S.SYAL)
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 25th January, 2019
सतीश

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-1, Nashik
4. The Pr.CIT-1, Nashik
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "बी" / DR 'B', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

/ True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	23-01-2019	Sr.PS
2.	Draft placed before author	25-01-2019	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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