

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH: 'E': NEW DELHI)****BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
AND  
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER****ITA No:- 4705/Del/2014  
(Assessment Year: 2005-06)**

The Income Tax Officer, Ward- 5(4), New Delhi.	Vs.	M/s Mother Dairy Fruit & Vegetable Pvt. Ltd., Erstwhile Mother Dairy India Ltd., Mother Dairy, Patparganj, Delhi.
<b>PAN No:</b> AACCM3174A		
<b>APPELLANT</b>		<b>RESPONDENT</b>

**C.O. No.-46/Del/2015  
Arising from ITA No:- 4705/Del/2014  
(Assessment Year: 2005-06)**

M/s Mother Dairy Fruit & Vegetable Pvt. Ltd., Erstwhile Mother Dairy India Ltd., Mother Dairy, Patparganj, Delhi.	Vs.	The Income Tax Officer, Ward- 5(4), New Delhi.
<b>PAN No:</b> AACCM3174A		
<b>APPELLANT</b>		<b>RESPONDENT</b>

**Revenue by** : Ms. Rinku Singh, Sr. DR  
**Assessee by** : Shri S.D. Kapila, Adv. and  
Shri R.R. Maurya, Adv.

**ORDER****PER ANADEE NATH MISSHRA, AM**

This appeal by Revenue i.e. 4705/Del/2014 and Cross Objection by Assessee i.e. 46/Del/2015 are filed against the order of Learned Commissioner of Income Tax (Appeals)-VIII, New Delhi, ["Ld. CIT(A)", for short] dated 13.06.2014 for Assessment Year 2005-06.

**(2)** Return of income was filed by Assessee on 28.10.2005 passed U/s 139 of Income Tax Act, 1961 ("I.T. Act", for short) declaring total income Nil of Rs. 1,09,04,160/-. The return was processed U/s 143(1) of I.T. Act on 30.03.2006. Notice U/s 148 of I.T. Act was issued to the Assessee on 19.09.2011, requiring the Assessee to file the return of income. In response, the Assessee filed letter dated 05.10.2011 requesting to treat the aforesaid return filed on 28.10.2005 U/s 139 of I.T. Act; as return filed in response to notice U/s 148 of I.T. Act. In Assessment Order dated 30.03.2013 passed U/s 147/143(3) of I.T. Act, the Assessing Officer ("AO" for short) has observed as under:

*"3. ....The letter was signed with remark Authorized Signatory" but the name of the signatory was not mentioned. Further, the power of attorney authorizing the signatory was not filed. Therefore, the letter was treated as invalid and held that the return has not been filed. A letter dated 04.01.2013 was issued and served upon the assessee in this regard. Thereafter, notice u/s 142(1) dated 04/01/2013 was issued and served upon the assessee requiring to file return of income u/s 148 and necessary details as per questionnaire dated 04/01/2013.*

*4. The assessee filed letter dated 28/01/2013 in which the assessee has submitted that the return filed originally u/s 139 of the Act may be treated as*

*return filed in response to notice u/s 148 of the Act. The letter was signed by Sh. Kunal Singhal and a power of attorney duly authorizing him was also filed. In the original return, the assessee has declared income of Rs. 1,09,04,160/- which is considered to be returned income for the year under consideration. Thereafter, notice u/s 143(2) of the Act was issued to the assessee on 07/03/2013 fixing the case for hearing. In response, Sh. Kunal Singhal, CA & AR of the assessee company attended the hearing and filed necessary details which has been examined and placed on record."*

**(2.1)** In the aforesaid Assessment Order dated 30.03.2013, the AO made an addition of Rs. 1,79,92,000/- on account of "disallowance of Interest Expenses not actually paid". The relevant portion of the Assessment Order is reproduced as under:

*"5. In schedule 6 of the Accounts, the assessee has shown an amount of Rs. 1,79,92,000/- on account of "interest accrued but not due" under the head Current Liabilities. This shows that this amount of Rs. 1,79,92,000/- has not been paid during the year under consideration.*

*As per Mercantile Accounting System, every transaction entered into the books has two impacts one is debit and other is credit. The amount shown under current liabilities is the credit aspect of the transaction of Rs. 1,79,92,000/- however, the other aspect is to be ascertained before reaching to the conclusion of the nature of the transaction and its allowability as per the Income Tax Act, 1961. In this regard, the AR of the assessee was asked to explain the same along with the allowability. In response, the AR of the assessee submitted reply vide letter dated 28/01/2013 which is reproduced below for reference:*

**Interest accrued but not due**

*In the reasons of opening assessment u/s 147 of Act, your good self has stated that interest liability amounting to Rs. 1,79,92,000/- has been increased but the same is not due and paid as per Schedule 6 "current liabilities & provisions of balance sheet. Therefore, underassessment of income occurs by Rs. 1,79,92,000.*

*In this regard, we wish to submit that the above interest of Rs.1,79,92,000 was neither debited in the profit and loss account prepared for financial year 2004-05 and not it was claimed as expenditure for the year by the assessee.*

*The interest liability had accrued on security deposits received from customers by Mother Dairy Foods Processing Limited (MDFPL), a fellow subsidiary of assessee's holding company.*

*The security deposits were received by MDFPL on behalf of Assessee Company. The security deposits together with interest liability thereon were been transferred by MDFPL to assessee company during the year under consideration.*

*The aforesaid fact in relation of security deposits together with interest liability accrued thereon have been stated in audited financials. Please refer note 9 of notes forming part of accounts i.e. Schedule 12 of audited financials. (Audited Financial are attached as Annexure-2).*

*The assessee had booked aforesaid transfer of security deposits and interest accrued thereon as liability in its books of accounts. In the balance sheet for the year ending March 31, 2005, the security deposit and interest accrued thereon have been shown as payable under the head current liabilities. Please refer schedule 6 of audited financials.*

*In view of the above, your good self will appreciate that question of disallowing an interest liability not claimed as expenditure by assessee does not arise.*

*Further without prejudice to above facts, we wish to state that as the interest liability stated above is neither payable to public financial institution and nor to scheduled bank, the same is outside the purview of disallowance u/s 43B of Act. Relevant extract of section 43B of the Act is reproduced below for ready reference:*

*“Notwithstanding anything contained in any other provision of this Act, a deduction otherwise allowable under this act in respect of-*

*.....*  
*(d) any sum payable by the assessee as interest on any loan or borrowing from any public financial institution or a state financial corporation or a State Industrial Investment Corporation, in accordance with the terms and conditions of the agreement governing such loan or borrowing, or*

*(e) any sum payable by the assessee as interest on any loan or advances from a schedule bank in accordance with the terms and conditions of the agreement governing such loan or advances,*

*OR*

*.....*  
*Shall be allowed (irrespective of the previous year in which the liability to pay such sum was incurred by the assessee according to the method of accounting regularly reemployed by him) only in computing the income referred to in section 28 of that previous year in which such sum is actually paid by him.....”*

*From perusal of provisions of section 43B of the Act, it can be observed that it provides for disallowance of unpaid interest only in the case of loans/borrowings from public financial institutions, state financial corporation, state industrial investment corporation or scheduled banks. In the present case the interest payable is not in respect of any of the aforesaid entities. As state above, the interest is payable to customers on security deposits and does not fall under the purview of provisions of section 43B of the Act.*

*6. The submission of the assessee has been examined in the light & circumstances of the present case. The assessee in its reply contended that M/s Mother Dairy Food Processing Ltd. (MDFPL) has received security deposits from various customers on behalf of the assessee company. The interest has been accrued on the security deposits and the security*

*deposits along-with interests were transferred to the assessee company during the year under consideration. The assessee in its reply has narrated the facts relating to the accrued interest but it has not put light on the debit aspect of the transaction entered in its books. Moreover, the assessee company has not brought on record the supporting documents evidencing its contention in the case, in respect of transactions made with the MDFPL. The interest expenses are of the revenue in nature and at the year end the expenses cumulative in the interest account are transferred to the profit & loss account to get the fair picture of the profitability of the business of the entity. There is enough force in the conclusion that the interest accrued but not due to the tune of Rs. 1,79,92,000/- has been debited to the profit & loss account after crediting to the current liabilities. As such the interest expenses of Rs. 1,79,92,000/- has not been actually paid, the same need to be disallowed as it is not an allowable deduction under the Income Tax Act, 1961.*

*In view of the same, the amount of Rs. 1,79,92,000/- is hereby disallowed and added back to the total income of the assessee company for the year under consideration. For the reasons mentioned above, I am satisfied that the assessee has furnished inaccurate particulars of its income, therefore, penalty proceedings u/s 271(1)(c) of the Act are initiated separately for failure to disclose the true particulars of income."*

**(2.2)** Aggrieved, the Assessee filed appeal before the CIT(A), who, vide order dated 13.06.2014, deleted the aforesaid addition of Rs. 1,79,92,000/-. The relevant portion of the order of Ld. CIT(A) is reproduced as under:

*"I have perused the assessment order, written submissions, grounds of appeal and discussed the matter with the AR very carefully. The AO had made addition of Rs. 1,79,92,000/- on account of interest liability treated as "interest accrued but not due" under the head 'Current Liabilities'. The AO is of the opinion that this amount of interest has not been paid during the year under consideration. The ARs of the appellant argued that the interest deposit was on account of security deposits received from customers of mother dairy by Mother Dairy Food Processing Ltd, subsidiary of assessee holding company. The security deposits were received by Mother Dairy Foods Processing Limited (MDFPL) on behalf of Assessee*

*Company. The liability towards this security deposit with interest had been transferred by MDFPL Company during the year under consideration. This is found from the written submission given to the assessee officer in that assessment order (page-3). The AO had not understood the proper accounting principles of this transaction and treated it as similar to interest paid to financial institutions U/s 43B of the Income Tax Act and disallowed it. This is pure commercial consideration and it does not fall under the purview of provisions of section 43B of the Income Tax Act. Hence the disallowance made by the AO is totally unjustified and this addition of Rs. 1,79,92,000/- is deleted."*

**(3)** This appeal in Income Tax Appellate Tribunal ("ITAT", for short) has been filed by Revenue, against the aforesaid impugned order dated 13.06.2014 of the Ld. CIT(A) with the following grounds of appeal:

- "1. *Whether on the facts and circumstances of the case & in law, the Ld. CIT(A) has erred in deleting the additions of Rs. 1,79,92,000/- made by the AO on account of Interest Expenses not actually paid?*
  - 1.1 *Whether on the facts and circumstances of the case & in law, the Ld. CIT(A) has ignored that the Assessee Company had shown the liability which was not due and paid during the year and assessee has failed to substantiate the debit side of the transaction?*
  - 1.2 *Whether on the facts and circumstances of the case & in law, the Ld. CIT(A) has erred in presuming that the addition has been made by invoking the provisions of section 43B of the I.T. Act, 1961.*
2. *That the order of the Ld. CIT(A) is erroneous and is not tenable on facts and in law.*
3. *That the grounds of appeal are without prejudice to each other.*
4. *That the appellant craves leave to add, alter, amend or forgo any ground(s) of the appeal raised above at the time of the hearing."*

**(4)** The Assessee also filed Cross Objection No. 46/Del/2015 for Assessment Year 2005-06, in which following grounds were taken:

- "1. *Whether on the facts and circumstances of the case & in law, the Ld. CIT(A) has erred in deleting the additions of Rs. 1,79,92,000/- made by the AO on account of Interest Expenses not actually paid?*
- 1.1 *Whether on the facts and circumstances of the case & in law, the Ld. CIT(A) has ignored that the Assessee Company had shown the liability which was not due and paid during the year and assessee has failed to substance the debit side of the transaction?*
- 1.2 *Whether on the facts and circumstances of the case & in law, the Ld. CIT(A) has erred in presuming that the addition has been made by invoking the provisions of section 43B of the I.T. Act, 1961.*
2. *That the order of the Ld. CIT(A) is erroneous and is not tenable on facts and in law.*
3. *That the grounds of appeal are without prejudice to each other.*
4. *That the appellant craves leave to add, alter, amend or forgo any ground(s) of the appeal raised above at the time of the hearing."*

(5) During the appellate proceedings in ITAT, the Assessee filed **Paper Books** dated 30.05.2012, 24.04.2018 and 19.06.2018, containing the following particulars:

**" Dated - 30/05/2012**

1. *Income Tax Return for AY 2005-06*
2. *Computation of Income for AY 2005-06 with Annexures*
3. *Statutory Audit Report and financial statement or AY 2005-06*
4. *Audit report u/s 44AB of the income-tax Act, 1961 ("Act") for the year ended March 31, 2005*
5. *Notice u/s 148 of the Act dated September 19, 2011*
6. *Power of Attorney date September 28, 2011*
7. *Letter dated October 5, 2011 requesting AO to treat original return filed by the assessee as return required to be filed u/s 148 of the Act.*
8. *Notice u/s 143(2) of the Act dated November, 7 2012*
9. *Submission filed before AO vide letter dated November 27, 2012*
10. *Letter received from AO dated January 4, 2013*
11. *Notice U/s 142 (1) of Act dated January, 4, 2013*
12. *Letter dated January 28, 2013 for furnishing power of attorney*
13. *Submission filed before AO vide letter dated January 28, 2013 raising objections against opening assessment u/s 147 of Act.*
14. *Notice issued u/s 143(2) of Act dated March 7, 2013*

- 15.** *Submission filed before AO on march 7, 2013*
- 16.** *Submission filed before AO vide letter dated March 11, 2013*
- 17.** *Submission filed before AO vide letter dated March 18, 2013*
- 18.** *Case laws*
  - i. Sapthagiri Finance & investments v. ITO (2012) 25 Taxmann 341 (Mad.)*
  - ii. Assistant Commissioner of Income-tax, Company Circle II(3), Chennai vs. Indo Swiss Exports Ltd [2012] 25 taxmann.com 85 (Chennai)*
  - iii. Commissioner of Income-tax, Faizabad vs. Adarsh Travel Bus Service [2012] 17 taxmann.com 140 (All.)*
  - iv. Submission filed before CIT(A) vide letter dated May 28, 2014.*

**Dated - 24.04.2018**

- 19.** *Assessee filed income tax return*
- 20.** *Notice u/s 148 was issued*
- 21.** *Copy of reasons recorded for reopening the case*
- 22.** *Assessee filed letter requesting AO to treat original return file is to be treated return in response to notice u/s 148*
- 23.** *Notice u/s 143(2) issued.*
- 24.** *Assessee objected that notice u/s 143(2) was served beyond limitation*
- 25.** *AO withdraws notice u/s 143(2) dt. 7.11.2012*
- 26.** *Assessee furnished power of attorney dt. 28<sup>th</sup> September, 2011 before AO*
- 27.** *Fresh notice u/s 142(1) along with questionnaire is issued*
- 28.** *Assessee files same reply as in 27.11.2012 at Sr. No. 6 above*
- 29.** *Fresh Notice u/s 143(2) issued by AO*
- 30.** *Assessee submission before AO*
- 31.** *Assessee submission before AO*
- 32.** *Ledger A/c of interest expenses as per Schedule 11 at Pg. 37/PB*
- 33.** *National Dairy Development Board (NDDB) was created by National Dairy Development Board Act 1987*
- 34.** *NDDB demerged fruit & vegetable unit to a separate limited company named 'Mother Dairy Fruit and Vegetable Pvt Ltd.*
- 35.** *Mother Dairy Fruit and Vegetable Pvt Ltd. set up 100% subsidiary named Mother Dairy Foods Processing Ltd.*
- 36.** *Mother Dairy India Ltd (MDIL) (Appellant) was incorporated as wholly owned subsidiary of Mother Dairy Fruit & Vegetable Private Ltd.*
- 37.** *Appellant used to purchase Milk and fresh fruits and vegetable from Mother Dairy unit at Patparganj and Fruit and vegetable unit at Mangolpuri. Both of these units were part of Mother Dairy Foods Processing Ltd. (MDFPL)*

- 38.** *Appellant 'Mother Dairy India Ltd' (MDIL) merged with Mother Dairy Fruit and Vegetable Pvt Ltd.*
- 39.** *Mother Dairy Foods Processing Ltd. merged with Mother Dairy Fruit and Vegetable Pvt Ltd.*
- 40.** *Impugned transaction (Transfer of security deposit accrued interest) between the Mother Dairy India Ltd. (Appellant) and Mother Dairy Foods Processing Ltd. (MDFPL) in the accounts of Mother Dairy Fruit Veg. P. Ltd.*
- 41.** *Details of total expenditure charged to P & L A/c as on 31.3.2005 read with Schd. 6 & 11*
- 42.** *Ledger Account interest due filed with AO*
- 43.** *Ledger account of interest incurred*

**Dated -19.06.2018**

- 44.** *Sequence of events of Proceedings*
- 45.** *Sequence of events Demerger & Mergers*
- 46.** *Extract from Sampath Iyengar's law of Income- Tax Vol. -7, 12<sup>th</sup> Ed. 2017.*
- 47.** *Shenoth Singh vs. CIT [1958] 33 ITR 591 (Cal.)*
- 48.** *Reconciliation of Interest expenses and Reconciliation of disallowance made by AO in order*
- 49.** *Note on Related Party Disclosure*
- 50.** *Rohtak & Hissar Districts Electric Supply Co. P. Ltd. vs. CIT [1981] 128 ITR 52 (Del.)"*

**(5.1)** At the time of hearing before us, the Ld. Departmental Representative ("DR", for short) supported the addition made by the AO and relied on the aforesaid Assessment Order dated 30.03.2013. The Ld. Counsel for Assessee strongly contended that the addition of Rs. 1,79,92,000/- made by the Assessing Officer on account of 'disallowance of Interest Expenses' was wholly unjustified and illegal because the aforesaid amount was not even claimed as expenditure or deduction by the Assessee. The Ld. Counsel for Assessee took us through the Paper Books to establish his contention, that the

aforesaid amount of Rs. 1,79,92,000/- was not claimed by the Assessee as deduction.

In particulars, the Ld. Counsel for Assessee highlighted the following submissions made by the Assessee before the Assessing officer during the assessment proceedings:

**"Interest accrued but not due**

*In the reasons of opening assessment u/s 147 of the Act, your goodself has stated that interest liability amounting to Rs. 1,79,92,000/- has been increased but the same is not due and paid as per Schedule 6 "current liability & provisions of balance sheet. Therefore, underassessment of income occurs by Rs. 1,79,92,000.*

*In this regard, we wish to submit that the above interest of Rs. 1,79,92,000 was neither debited in the profit and loss account prepared for financial year 2004-05 and nor it was claimed as expenditure for the year by the assessee.*

*The interest liability had accrued on security deposits received from customers by Mother dairy Foods Processing Limited (MDFPL), a fellow subsidiary of assessee's holding company.*

*These security deposits were received by MDFPL on behalf of assessee company. The security deposits together with interest liability accrued thereon were been transferred by MDFPL to assessee company during the year under consideration. The aforesaid fact in relation to transfer of security deposits together with interest liability accrued thereon have been stated in audited financials. Please refer note 9 of notes forming part of accounts i.e Schedule 12 of audited financials. (Audited Financial are attached a Annexure-2)*

*The assessee had booked aforesaid transfer of security deposits and interest accrued thereon as liability in its books of accounts. In the balance sheet for the year ending March 31, 2005, the security deposits and interest accrued thereon have been shown as payable under the head current liabilities. Please refer schedule 6 of audited financials.*

*In view of above, your goodself will appreciate that question of disallowing an Interest liability not claimed as expenditure by assessee does not arise.*

*Further with prejudice to above facts, we wish to state that as the interest liability stated above is neither payable to public financial institution and nor to scheduled bank, the same is outside the purview of disallowance u/s 43B of Act. Relevant extract of section 43B of the Act is reproduced below for ready reference:*

*"Notwithstanding anything contained in any other provision of this Act, a deduction otherwise allowable under this Act in respect of-*

.....  
(d) any sum payable by the assessee as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State industrial investment corporation, in accordance with the terms and conditions of the agreement governing such loan or borrowing, or

(e) any sum payable by the assessee as interest on any loan or advances from a scheduled bank in accordance with the terms and conditions of the agreement governing such loan or advances,  
Or

.....  
Shall be allowed (irrespective of the previous year in which the liability to pay such sum was incurred by the assessee according to the method of accounting regularly employed by him) only in computing the income referred to in section 28 of that previous year in which such sum is actually paid by him.....”

From perusal of provisions of section 43B of the Act, it can be observed that it provides for disallowance of unpaid interest only in the case of loans/borrowings from public financial institutions, state financial corporation, state industrial investment corporation or scheduled banks. In the present case the interest payable is not in respect of any of the aforesaid entities. As stated above, the interest is payable to customers on security deposits and does not fall under the purview of provisions of section 43B of the Act.”

The Ld. Counsel for Assessee also drew our attention to reconciliation of Interest Expenses and reconciliation of disallowance made by the AO, which was furnished by the Assessee in the Paper Book, and is reproduced below for ready reference:

**“Reconciliation of interest expense debited in P & L Account (Refer Schedule 11 at page 37 of paper book of audited financials)”**

	<b>Particular</b>	<b>Amount (INR in '000)</b>	<b>Reference to PB</b>
a.	Interest expense paid on Security Deposit	6,078	<b>Page 141 to page 179/PB</b> partywise breakup furnished to A.O.
b.	Less: Interest earned		
	On staff loans	-1,456	Schedule 11 of P&L A/c at <b>page 37/PB</b>
	On fixed deposits with bank	-19	
	<b>Net Interest expense debited in P &amp; L</b>	<b>4,603</b>	<b>Pg. 27/PB</b>

**Reconciliation of disallowance made by AO in order (Refer Schedule 6(a) at page 34 of paper book of audited financials)**

	<b>Particular</b>	<b>Amount (INR in '000)</b>	<b>Reference to PB</b>
a.	<i>Interest accrued but not due as on March 31,2005</i>	22,934	<i>Schedule 6(a) at Page 34/PB</i>
b.	<i>Interest accrued but not due as on March 31, 2004</i>	4,942	<i>Refer Schedule 6(a) at Page 34/PB</i>
	<i>Difference*</i>	17,992	

**(5.2)** In response, the Ld. DR could not contradict the contention of the Ld. Counsel for Assessee that the aforesaid amount of Rs. 1,79,92,000/- was not claimed by the Assessee as expenditure during the year. However, she supported the disallowance of Interest Expenses by relying on the order of the AO.

**(6)** We have heard both sides patiently. We have perused all materials on our records carefully. We have considered the judicial precedents referred to in the records. We find that contention of the Ld. Counsel for Assessee that the aforesaid amount of Rs. 1,79,92,000/- was not claimed as expenditure, or deduction is borne out from records, which could not be contradicted by the Ld. DR. In view of this factual situation; and after perusal of the submissions made from the Assessee's side during assessment proceedings (already reproduced in para no. **(5.1)** earlier), and after perusal of the reconciliation of Interest Expenses and also reconciliation of disallowance made by AO (already reproduced in para no. **(5.1)** earlier), we are of the view that the addition made by the AO amounting to Rs. 1,79,92,000/- on account of disallowance of Interest Expenses was unjustified, unwarranted and illegal. The AO has failed to

establish a legal basis, in the facts and circumstances of the case, for the addition of Rs. 1,79,92,000/- on account of disallowance of Interest Expenses, when the Assessee has not even claimed this amount as expenditure or deduction. Therefore, this appeal filed by Revenue has no merit and accordingly we dismiss Revenue's appeal.

**(6.1)** As far as the Cross Objection filed by the Assessee is concerned, it becomes purely academic because on merits; we have already decided the issue in favour of Assessee in the foregoing portions of this order. As the Assessee gets relief on merits, and as Revenue's appeal stand dismissed, the Cross Objection filed by Assessee is infructuous, being purely academic in nature; and hence requires no adjudication at present. Therefore, we decline to express any opinion on grounds raised in assessee's Cross Objection; and leave it open for the Assessee to take it up in future, if deemed fit.

**(7)** In the result, Revenue's appeal is dismissed and Cross objection of the Assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 05<sup>th</sup> day of February, 2019.

**Sd/-**  
**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(ANADEE NATH MISSHRA)**  
**ACCOUNTANT MEMBER**

Dated: 05.02.2019  
Pooja/-

Copy forwarded to:  
1. Appellant  
2. Respondent

Fit For Publication

Sd/- Sd/-  
(AM) (JM)

3. CIT
4. CIT(Appeals)
5. DR: ITAT

ITA No.- 4705/Del/2014.  
Mother Dairy Fruit & Vegetable Pvt. Ltd.

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	01/02/2019
Date on which the typed draft is placed before the dictating Member	01/02/2019
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	04/02/2019
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
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	