

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'G': NEW DELHI)**

**BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:- 5754/Del/2016
(Assessment Year: 2007-08)**

Shri Vijay Mohan Gupta, New Delhi.	Vs.	Income Tax Officer, Ward- 32(3), New Delhi.
PAN No: AANPG6772G		
APPELLANT		RESPONDENT

Assessee by : Shri Manoj Patawari, CA
Revenue by : Shri N.K. Bansal, Sr. DR

ORDER

PER ANADEE NATH MISSHRA, AM

(A) This appeal by Assessee is filed against the impugned appellate order of Learned Commissioner of Income Tax (Appeals)-18, New Delhi, ["Ld. CIT(A)", for short], dated 16.08.2016 for Assessment Year 2007-08. The grounds of appeal are as under:

" The Ld. Commissioner of Income Tax (Appeals) has erred in law and on facts:

- 1. In sustaining the addition of Rs. 7,00,000/- as unexplained investment in purchase land relying on the statement of some of the sellers of land to the assessee.*
- 2. In sustaining addition of Rs. 4,08,000/- being cash deposited in the bank account of lender, out of total of Rs. 12,93,200/- borrowed by assessee through bank transaction.*

3. *In sustaining the addition of Rs. 3,24,000/- on account of low drawings without any substantial evidence in hands.*

Assessee craves leave of this Hon'ble Tribunal to add or amend the aforesaid grounds at the time of hearing or before disposal of appeal."

(B) Original return was filed on 01/08/2007 declaring income of Rs. 2,13,240/-. Proceedings U/s 147 read with section 148 of Income Tax Act, 1961 ("I.T. Act", for short) were initiated by the Assessing Officer ("AO", for short), by issue of notice dated 07/03/2013 U/s 148 of I.T. Act on the basis of one Ikrarnama (agreement) between two co-owners of the land (vendors) and one Mr. Bhupinder Singh; found during a search at the premises of a third party. In the aforesaid Ikrarnama (agreement) the agreed consideration for piece of land was shown at a figure higher than the consideration for which subsequently the piece of land was transferred to the assessee. Although, the aforesaid Ikrarnama (agreement to sell) was abandoned and did not result in transfer of land between the two co-owners and the aforesaid Mr. Bhupinder Singh; the AO took note of the aforesaid Ikrarnama (agreement to sell) while completing the assessment vide Assessment Order U/s 147 read with section 143(3) of I.T. Act passed on 31/03/2014 wherein the following additions were made:

a. *Addition of Rs. 65,67,000/- on account of assessee 1/3rd share in the payment of Rs. 1,97,00,000/- made for the purchase of land at Tipra, Kalka, Panchkula, Haryana treating the same as unexplained investment in the hands of the assessee and added as income from undisclosed sources to the declared income of the assessee.*

b. Addition of Rs. 12,93,200/- on account of unexplained credit in the hands of the assessee and added as income from undisclosed sources to the declared income of the assessee.

c. Addition of Rs. 3,24,000/-, on account of income from undisclosed sources is made to the declared income of the assessee, for personal and for contribution to household expenses.

(B.1) Aggrieved by the above stated additions, the Assessee filed an appeal before the Learned Commissioner of Income Tax (Appeals)-18, New Delhi. Vide the aforesaid impugned appellate order dated 16.08.2016 of the Ld. CIT(A); assessee was allowed partial relief. However, out of total of Rs. 65,67,000/- and addition of Rs. 7,00,000/-; an addition of Rs. 4,08,000/- out of the aforesaid addition of Rs. 12,93,200/-; and the entire aforesaid additions of Rs. 3,24,000/- were sustained by the Ld. CIT(A). Still aggrieved, the assessee has filed this present appeal.

(C) In the course of appellate proceedings in Income Tax Appellate Tribunal ("ITAT", for short), the following particulars i.e, Paper Book, 'Case Law Book' and Synopsis, were filed from the assessee's side:

Contents of Paper Book:

- 1. Copy of ITR acknowledgement filed on 01.08.2007 along with computation of income for the A.Y. 2007-08.*
- 2. Copy of the written submissions filed before Ld. CIT(A)-18.*
- 3. Copy of the Purchase Deed dated 07.04.2006 in favour of the appellant & others duly filed before Ld. CIT(A)-18.*

4. *Copy of the sale Deed dated 21.05.2007 by appellant & others duly filed before Ld. CIT(A)-18.*
5. *Copy of Ikrarnama dated 31.10.2005 duly filed before Ld. CIT(A)-18.*
6. *Copy of statements recorded by ADIT, Chandigarh.*
7. *Copy of reasons recorded for re-opening the assessment.*
8. *Copy of ITR acknowledgment alongwith Pan Card and Loan confirmation Certificate for the A.Y. 2007-08 of Shri Rahul Kalsi.*

Contents of 'Case Law Book':

1. *Order of Hon'ble Supreme court in CIT Vs. P.V. Kalayansundaram (2007) 294 ITR 49/164 Taxman 78 confirming the decision of Madras High Court in CIT Vs. P.V. Kalyansundaram (2006) 282 ITR 259/155.*
2. *Order in the case of Paramjit Singh vs. ITO (2010), 323 ITR 588 of Punjab and Haryana Court followed in Sunita Dhadha Vs. Dy. CIT, 2013(Jaipur-Tribunal) by ITAT Jaipur.*
3. *Order of Rajasthan High Court in the case of CIT Vs. Sunita Dhadha, shri Padam Chand Dhadha And Smt. Vijay Laxmi Dhadha, D.B. Income Tax Appeal No. 197/2012, D.B. Income Tax Appeal No. 199/2012 and D.B. Income Tax Appeal No. 198/2012, Dated:- 31 July 2017.*
4. *Order in the case of M/s Kamakshi Hospitality Pvt. Ltd. Versus the Dcit Central Circle-1, Jaipur ITA No. 481/JP/2016 2018.*
5. *Order in the case of Sheth Akshay Pushpavadan Versus Dcit ITA No. 3178/AHD/2009; 2010 ITAT, Ahemdabad.*
6. *Order in the case of CIT v. Lovely Exports (P) Ltd [2008] 216 CTR 195 (SC)*
7. *Order in the case of CIT v. Gagandeep Infrastructure (P) Ltd (2017) 394 ITR 680 (Bombay HC)*
8. *Order in the case of CIT v. Orchid Industries (P) Ltd (2017) 397 ITR 136 (Bombay HC)*
9. *Order in the case of PCIT v. Apeak Info Tech (2017) 397 ITR 148 (Bombay HC)*
10. *Order in the case of Cit Vs. Diamond Products Limited (2009) (Delhi) ITA No. 1004/2008*

Contents of Synopsis

Ground No.	Particulars	Remarks
1.	<p>Ld. CIT(A) has erred in law as well as on facts in confirming the amount of addition of Rs. 7,00,000/- under section 69 of the Act merely on the basis of suspicion.</p> <p>[Page 5 Para 3 of AO's order]</p> <p>[Page 19-20 Para 4.15,ofCIT(A)'s Order]</p>	<p><u>Brief facts of the case:</u></p> <ol style="list-style-type: none"> 1. It is respectfully submitted that the assessee had shared a copy of the Return of Income filed u/s 139(1) of the Act for A.Y 2007-08 vide letter dated 15.01.2014. in response to notice u/s 148 of the Act,tobe considered as return filed u/s 148 of the Act, declaring income of Rs. 2,13,240/-. 2. A search was conducted at the premises of third party at Chandigarh and during the search some Ikarnama for sale of land against consideration of Rs. 1,97,00,000/- was found which formed basis of information of ADIT/DDIT, Chandigarh. The statement recorded by the DDIT, Chandigarh is of third parties as the names numerated are not the persons who were the owners of land and party to sale of the land to the assessee and two other persons. 3. Thereafter, the Ld.AO made an addition of Rs. 65,67,000/- (i.e., 1/3rd of Rs.1.97Cr.) on account of unexplained investments u/s 69 of the Act, Rs. 12,93,200/- on account of unexplained credits u/s 68 of the Act and Rs. 3,24,000/- on account of notional drawings. 4. The Ld. CIT(A) provided partial relief to the appellant and sustained the additions of Rs. 7,00,000/- on account of unexplained investments u/s 69 of the Act, Rs. 4,08,000/- on account of unexplained credits u/s 68 of the Act and Rs. 3,24,000/- on account of notional drawings. <p><u>Sale deed has more evidentiary value than agreement to sell.</u></p> <p>In this regard it is submitted that the sale deed was duly entered into by the appellant in order to effect the purchase of land along with his two co-purchasers. The existence of an agreement to sell (Ikarnama) for the same immovable property does not imply that the sale was effected at the price mentioned therein. A chart showing the names appearing in the sale deed and in the agreement to sell has been produced at Page 5 by the Ld. CIT(A) in his order.</p>

No reliance can be placed on the said Ikrarnama because of the following reasons:-

- a) Ikrarnama does not belong to the assessee.
- b) Assessee or other co purchasers are neither party to Ikrarnama nor they have signed the same.
- c) Assessee and other co purchasers are not related to the alleged purchasers in this Ikrarnama.
- d) It is on plain paper and not on stamp paper.
- e) It is not attested.
- f) It is not signed by all the owners of the property.
- g) Copy of Ikrarnama was never furnished to assessee during the assessment proceedings.

No oral evidence is admissible once the document contains all the terms and conditions.

A written agreement (Sale deed) must be accepted in its true form and cannot be contradicted by adducing any oral evidence. The Ld. CIT(A), however, has placed reliance on the statements given by the sellers and their children suggesting on money payment over and above the sum as per sale deed.

Reliance is placed on the following **judicial pronouncements**:-

- i. **Hon'ble Supreme Court in CIT Vs. P.V. Kalayansundaram (2007) 294 ITR 49/164 Taxman 78 confirming the decision of Madras High Court in CIT Vs. P.V. Kalyansundaram (2006) 282 ITR 259/155 Taxman 454. [CL page 1-6]**
- ii. **Paramjit Singh vs. ITO (2010), 323 ITR 588 of Punjab and Haryana Court [CL page 7-9]**
- iii. **Sunita Dhadha Vs. Dy. CIT, 2013 33 taxman.com 639 (Jaipur-Tribunal) [CL page 10-22]**
- iv. **M/S. Kamakshi Hospitality Pvt. Ltd. Versus TheDcit Central Circle – 1, JaipurITA No. 481/JP/2016 – ITAT, Jaipur. [CL page 23-50]**
- v. **ShethAkshayPushpavadan Versus DcitITA No. 3178/AHD/2009 - ITAT, Ahmedabad.[CL page 51-59]**

Error in estimation of alleged on-money payment by the Ld.CIT(A)

The Ld.CIT(A) has rightly relied upon the truthful statement of Mr. Shiv Dass wherein he has stated that 18 Bigha of land was sold for Rs. 37.50

lacs by his father, uncle and cousin. However, in actuality the sale was made for Rs.36.60 Lacs as per the sale deed. This difference is merely because of a rough estimate given by Sh. Shiv Dass.

However, the Ld.CIT(A) has erred in interpreting his statement by deducing that he had received Rs. 17.70 lacs on sale of said land as his father's share. (PB page-66-67)

In his statement Mr. Shiv Dass has stated that he used approximately Rs. 10 lacs in building his house and Rs. 7.70 lacs to purchase land. These statements have been used by the Ld. CIT(A) to deduce an amount of Rs.17.70 lacs as receipt on sale of 18 Bigha land.

It is also submitted that the Ld. CIT(A) has erred in facts by considering the share of appellant as per sale deed as Rs.12,20,000/- by taking 1/3rd of total value. The correct calculation is produced below: -

Computation of combined share of the father and uncle of Mr. Shiv Dass

Sale value as per deed = Rs.36,60,000/- (A)

Total area of land = 18 bigha 6 biswa = 366 Biswa (B)

Combined Share of father and uncle – 209 Biswa (C)

Share of father and uncle = (A) X (C)/(B) = Rs.20,90,000/-

It is pertinent to mention that the Ld.CIT(A) has failed to appreciate another statement given by Mr.ShivDass where he has categorically stated that out of the above said amounts, some amounts were paid to his uncle(one of the co-sellers of the 18 Bigha land). Therefore, it proves that the amount of Rs.20.90 lacs was received by the family in totality and his father collected the said sum of money on behalf of his uncle. This means that the amount of Rs.17.70 Lacs which was spent was out of this Rs.20.90 Lacs. Whereas, the remaining amount was given to his uncle. This fact is also proved by the statement given by Mr. Shiv Dass wherein he categorically states that the remaining amount apart from the spending of Rs.17.70Lacs was given to his uncle.

Now, if the amounts are calculated after the above rectification, the difference of Rs. 5.5 lacs, as computed by the Ld. CITA(A) on the sale of 104.5 bighas of land will reduce to Rs. Nil, resulting in proportionate on-money payment of Rs. Nil.

Therefore, the addition of Rs. 7,00,000/- as sustained by the Ld.CIT(A) is liable to be deleted.

<p>2.</p>	<p>Ld. CIT(A) has erred in law as well as on facts in confirming the amount of addition of Rs. 4,08,000/- under section 68 of the Act merely on the basis of suspicion.</p> <p>[Page 5 Para 4 of AO's order]</p> <p>[Page 24-25 Para 4.17.8 of CIT(A)'s order]</p>	<p>1. The appellant with one Mr. Umesh Kochhar and another Mr. Malkait Singh jointly in equal shares purchased land admeasuring 18 Bigha 6 Biswa, Village Tipra for consideration of Rs. 36,60,000/- vide sale deed dated 07.04.2006 registered at Kalka on which stamp duty of Rs. 2,19,600/- was paid. Appellant paid his share of consideration Rs. 12,93,200/- by taking loan from Mr. Rahul Kalsi who is an income tax assessee who advanced the loan to the appellant through his bank account.</p> <p>2. It is pertinent to mention that to prove the genuineness of the transaction, a confirmation to this effect with the PAN and copy of return of Mr. Rahul Kalsi were furnished before the Ld.AO during the assessment proceedings and his bank statement showing such outflow was also furnished at the time of first appellate proceedings. (PB Page. 70-72)</p> <p>3. Therefore, the appellant has fully discharged his onus to prove the identity, creditworthiness and genuineness of the creditor and the transaction.</p> <p>4. However, the Ld.CIT(A) upheld the addition of Rs. 4,08,000/- on the basis of unexplained cash deposit of Rs. 4,50,000/- in the bank account of Mr. Rahul Kalsi.</p> <p>5. It is now respectfully submitted that where the identity and creditworthiness of loan provider and the genuineness of the transaction was proved, the onus cast on the applicant stands fully discharged and hence, the amount of loan could not have been added to the income of the appellant. In case, the Ld.CIT(A) and AO had any reservation regarding the source of source, i.e. source of receipts of the amounts in the hands of the loan provider, the AO is free to examine and bring the same to tax in the hands of loan provider and not in the hand of the appellant. Reliance in this regard is placed on the decisions in CIT v. Lovely Exports (P) Ltd [2008] 216 CTR 195 (SC)[CL page 60], CIT V. Stellar Investment Ltd. [2001] 251 ITR 263 (SC) and CIT v. Divine Leasing & Finance Ltd (2007) 158 Taxmann 440 (Del).</p> <p>6. This is so, because the loan relates to the previous year relevant to A.Y. 2007-08 which is prior to insertion of the Proviso to Section 68 by the Finance Act, 2012, with effect from 01.04.2013. It is settled Law that the aforesaid Proviso is effective prospectively from A.Y. 2013-14 and not earlier years. Reliance in this regard is placed on CIT v. Gagandeep Infrastructure (P) Ltd (2017) 394 ITR 680 (Bombay HC)[CL page 61-63], CIT v. Orchid Industries (P) Ltd (2017) 397 ITR 136 (Bombay HC) [CL page 64-65] and PCIT v. Apeak Info Tech (2017) 397 ITR 148 (Bombay HC)[CL page 66-69], CIT Vs.</p>
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		Real Time Marketing (P) Limited (2008) 173 Taxman 41 (Delhi)/(2008) 306 ITR 35 (Delhi)/(2009) 221 CTR 716 and CIT Vs. Diamond Products Limited (2009) 177 Taxman 331 (Delhi)[CL page 70-71].
3.	<p>Ld. CIT(A) has erred in law as well as on facts in confirming the amount of addition of Rs.3,24,000/- on account of drawings made by the appellant during the year under review.</p> <p>[Page 5 Para 5 of AO's order]</p> <p>[Page 25-26, Para 4.18.1 of CIT(A)'s order]</p>	<p>1. The Ld. AO did not bring any evidence or cogent material on record which may prove that the assessee has incurred the expenditure much more than admitted. As per the provisions of section 69C, it is apparent that the onus is on the Revenue to prove that the assessee has actually incurred the expenditure and clearly it has failed to discharge its onus.</p> <p>2. The Ld. AO has made the addition of Rs. 3,24,000/- on account of drawings at his whims and fancies without keeping in view the circumstances and standard of living of the appellant. The Ld. Assessing Officer has ignored the submission of the appellant that major part of the household expenses were met by his wife who is a beautician. During the year under consideration she has filed the return of income for the AY 2007-08 at Rs. 2,18,260/-. Also, there were past savings which were utilized to meet household expenses. Therefore, it can be clearly seen that majority of the household expenses were provided for by the wife of the appellant.</p> <p>3. The addition on account of household expenditure is made by the Ld. AO and sustained by Ld. CIT(A) is merely based on the whims and fancies without applying any mind and evaluating the facts and circumstances of the case and standard of living of the appellant which is simple and frugal.</p> <p>4. Without prejudice to the above, assessment u/s 147/143(3) of the Act for AY 2008-09 was also completed vide order dated 30.03.2014 in the case of the appellant. During the said assessment proceedings, the drawings of the appellant were duly accepted and no objection in this regard was raised. Copy of assessment order and appellate order for A.Y. 2008-09 is enclosed as Annexure-1.</p> <p>5. Reliance is placed on the following pronouncement: -</p> <p>(i) Rajendra Kumar Somani v. DCIT, Kanpur ITA Nos.35,36 & 37/Lkw/2016 dated 28-04-2016 [ITAT Lucknow](Enclosed)</p> <p>(ii) A.C.I.T., Central Circle-2, New Delhi Versus Punit Beriwal ITA No. 964/Del./2012 Dated: - 24 August 2016 [ITAT Delhi](Enclosed)</p> <p>(iii) JCIT v. Shri V. Sampath I.T.A. Nos. 710, 711, 712, 713, 714, 715 and 716/Mds/2012 dated 23-07-2012 [ITAT Chennai](Enclosed)</p>

(C.1) Further, a copy of the order of Income Tax Appellate Tribunal, Lucknow Benches dated 28.04.2016 in the case of Shri Rajendra Kumar Somani vs. DCIT in

ITA No.- 35,36 & 37/Lkw/2016 for Assessment Years 2004-05, 2005-06 & 2006-07; order dated 24/08/2016 in the case of A.C.I.T. Central Circle-2, New Delhi versus Punit Beriwal 2016 (10) TMI 254-ITAT Delhi in ITA No. 964/Del/2012 and order dated 23.07.2012 of Income Tax Appellate Tribunal, 'B' Bench, Chennai, in the case of The Jt. Commissioner of Income Tax vs. Shri V. Sampath in ITA no. 710, 711, 712, 713, 714, 715 and 716/Mds/2012 and C.O. Nos. 73, 74,75,76,77, 78 and 79/Mds/2012 for A.Ys. 2002-03, 03-04, 04-05, 05-06, 06-07, 07-08 and 08-09 were also filed from assessee's side during the course of appellate proceedings in ITAT.

(D) At the time of hearing before us, the Ld. Counsel for assessee reiterated the submissions made on behalf of the Assessee before the Ld. CIT(A) which have been duly incorporated in the aforesaid impugned order dated 16.08.2016 of Ld. CIT(A). The Ld. Counsel for assessee placed further reliance on the particulars filed during the appellate proceedings in ITAT, which have been listed already in foregoing paragraph no. (C). On the other hand, the Ld. Departmental Representative ("Ld. DR" for short) relied on the Assessment Order and the Order of the Ld. CIT(A). He read out the relevant portions from the orders of the Ld. CIT(A) and the AO to draw our attention to the facts of the case.

(E) We have heard both sides patiently. We have perused the materials available on records. We have referred to the judicial precedents mentioned in our records and also the judicial precedents towards which our attention has been drawn in the course of appellate proceedings in ITAT.

(E.1) As far as the **First Ground** of appeal is concerned. We find that the Ld. CIT(A) has sustained the addition of Rs. 7,00,000/- as an unexplained investment in purchase of land on account of on-money payment. However, both the lower authorities namely, the Ld. CIT(A) as well as the AO have failed to bring anything on record to prove conclusively, that the allegation of payment of on-money is in consonance with circle rate or with valuation of the land by Stamp Duty Authority. The addition is also not based on valuation of land by any registered valuer. Moreover, the addition is also not based on any report of Valuation Officer. The lower authorities have also failed to bring any material on record to show that the addition is justified on the basis of fair market value of the land. In fact, from the perusal of the orders of the Ld. CIT(A) and the AO; we find no material to even indicate that the true value of land commanded a figure higher than what is reported by the assessee. There is also no material on record to show that any on-money payment might have been required to be paid by the assessee having regard to true market value of the land in the market or having regard to circle rate / valuation by Stamp Duty Authority / valuation by Registered Valuer / valuation by Valuation Officer. Having regard to the facts and circumstances of the case, the materials on record, and in view of aforesaid discussion, we delete the aforesaid addition of Rs. 7,00,000/- which was confirmed by the Ld. CIT(A).

(F) The **Second Ground** of appeal pertains to addition of Rs. 4,08,000/- being cash deposited in bank account of the lender. From perusal of record, we find that this amount is part of the amount borrowed by the assessee for purchase of the aforesaid

piece of land. The assessee had borrowed the total amount of Rs. 12,93,200/- out of which the Ld. CIT(A) has confirmed the addition of Rs. 4,08,000/-. Mr. Rahul Kalsi, the loan creditor has submitted Loan Confirmation Certificate, which was filed by the Assessee before the AO during the assessment proceedings. The relevant portion of the Loan Confirmation Certificate of Mr. Rahul Kalsi is reproduced as under:

"LOAN CONFIRMATION CERTIFICATE

I, Rahul Kalsi, S/o Ravi Kalsi, resident of 117, Arjun Marg, DLF Phase-1, Gurgaon, Haryana- 122002, has given loan to the tune of Rs. 12,93,200/- during the month of April, 2006 to Sh. Vijay Mohan Gupta, S/o B.M. Gupta, resident of E-211, Lajpat Nagar-1, New Delhi-24. The same loan has been given from my HDFC Account No. 0921000026260, by making direct payment to seller from whom Sh. Vijay Mohan Gupta has purchased agricultural land. The same payment has been made based on instruction received from Sh. Vijay Mohan Gupta.

That I am assessed to Income Tax and my PAN. ABMPK0274H.

*Sd/-
(Rahul Kalsi)"*

(F.1) From perusal of records, we find that the assessee has conclusively proved that the assessee took loan from Mr. Rahul Kalsi, the loan creditor, for the purpose of purchasing the aforesaid piece of land and has explained the source of funds for purchase of the aforesaid piece of land, the loan creditor has also submitted Loan Confirmation Certificate, which is part of record. From the perusal of record we find that the assessee has proved the identity of the loan creditor, the capacity of the loan creditor and the genuineness of the loan transaction. The Ld. CIT(A) has expressed doubt about the aforesaid amount of Rs. 4,08,000/-, on the ground that such huge amount was paid by the loan creditor directly to the seller of land and on this basis, the Ld. CIT(A) has confirmed the addition. However in doing so, the Ld.

CIT(A) has contradicted himself because he has accepted the genuineness of the rest of the loan amount of Rs. 8,13,200/- (i.e. 12,93,200 minus Rs. 4,08,000/-), in identical facts and circumstances. Moreover, there is no provision under law prohibiting the loan creditor to make direct payment to the seller of land. Having regard to the facts and circumstances of the case, the materials on record, and the foregoing discussion, we delete the aforesaid addition of Rs. 4,08,000/-, which was sustained by the Ld. CIT(A).

(G) The **Third Ground** of appeal is regarding addition of Rs. 3,24,000/- on account of low drawings for household expenses. This addition is based on estimated monthly household expenses of Rs. 30,000/- per month. On perusal of records, and having regard to facts and circumstances of the case, we are of the view that this estimate made by AO cannot be said to be excessive, unreasonable or high pitched. Therefore, this addition made by the AO, and sustained by the Ld. CIT(A) is hereby confirmed.

(H) In the result, appeal is partly allowed for statistical purposes.

Order pronounced in the open court on 22nd day of August, 2019.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Dated: 22.08.2019
Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
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	
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	