

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.509/PUN/2014
निर्धारण वर्ष / Assessment Year : 2006-07

Thermax Limited, 14, Mumbai Pune Road, Wakdewadi, Pune – 411 003 PAN : AA ACT3910D	Vs.	DCIT, Circle-10, Pune
Appellant		Respondent

आयकर अपील सं. / ITA No.714/PUN/2014
निर्धारण वर्ष / Assessment Year : 2006-07

ACIT, Circle-10, Pune	Vs.	Thermax Limited, 14, Mumbai Pune Road, Wakdewadi, Pune – 411 003 PAN : AA ACT3910D
Appellant		Respondent

Assessee by
Revenue by

Shri H.P. Mahajani
Mrs. Nandita Kanchan

Date of hearing

11-09-2019

Date of pronouncement

13-09-2019

आदेश / ORDER

PER R.S. SYAL, V.P.:

These two cross appeals – one by the assessee and the other by the Revenue arise out of the order passed by the ld. CIT(A) on 13.01.2014 in relation to the assessment year 2006-07.

2. The first ground raised in the assessee's appeal is against the confirmation of addition of Rs.45,18,200/- on account of commission paid to Nischal Corporate Services Pvt. Ltd. (NCS) and Rs.31,62,142/-, being 10% of the remaining domestic commission. The Department has also raised corresponding ground no.1 against relief allowed by the Id. CIT(A) on this issue.

3. Briefly stated, the facts of the case are that the Financial Intelligence Unit of India informed the Directorate of Investigation, Mumbai that it observed some high value cash transactions in the bank accounts of M/s. Nupur Management and Consultancy Pvt. Ltd., which were maintained with ICICI Bank and ABN-Amro Bank at Mumbai. On the basis of this information, the Directorate of Investigation, Mumbai conducted survey u/s.133A of the Income-tax Act, 1961 (hereinafter called 'the Act') on Nupur Management and Consultancy Pvt. Ltd. During the course of such survey, it turned out that two persons, namely, Sh. Dinanath Yadav and Sh. Pradeep Prajapati, shown as directors of the company, were residing in a chawl. When their statements were recorded, they deposed that they were being paid Rs.5,000/- and Rs.3,000/- per month by one Chartered Accountant, Sh. Sandeep Sitlani, for their signing the documents and cheques. Thereafter, a search was

conducted at the residential and office premises of Sh. Sandeep Sitlani u/s.132 of the Act in which it was found that Sh. Sandeep Sitlani was controlling a hawala racket that was run through 26 companies tabulated on page 4 of the assessment order, including NCS to whom the. These companies with the same two directors, namely, Sh. Dinanath Yadav and Sh. Pradeep Prajapati referred to hereinabove, were having 54 bank accounts. The assessee had allegedly paid on 05-12-2005 commission of Rs.17,63,200/- to NCS, which is one of such 26 companies. M/s.Thermax Babcock & Wilcox Ltd., which got amalgamated with the assessee company on 01-04-2005, had also allegedly paid commission of Rs.27,55,000/- to NCS on 03-07-2005. When the bill of Rs.27,55,000/- raised by NCS was verified by the Department, it came to light that the same was signed by one Sh. C.A. Umredkar as director of the company, who was never a director of such company. Thus, this bill was found to be bogus. Some letters of M/s. Thermax Ltd. were found in the premises of NCS. Though such letters were found from the premises of NCS, but those were addressed to the proprietor of NCS. The so called directors of NCS admitted on oath that they did not know anything about the business being carried out by this company. Similarly, Sh.Sandeep Sitlani admitted on oath that he

had floated all these companies on paper and was issuing accommodation entries to various companies including M/s. Thermax Ltd. During the course of search action, it transpired that NCS was not having any staff or other infrastructure and hence it was not in a position to render any service to the assessee. The Directorate of Investigation issued summons u/s.131(1) to M/s. Thermax Ltd. calling the details of payment made by it as commission to NCS. The assessee produced only hand-written statement. During the course of the assessment proceedings, the AO requested the assessee to submit confirmation letter from NCS, which it failed to do. Instead, the assessee adopted a hostile attitude and did not extend co-operation to the AO. The assessee was again called upon to give the name and designation of the officials who had signed the cheques for making payment to NCS and the details of cheque nos. etc. In reply, the assessee simply stated that it had used the expert services of NCS but no concrete evidence was furnished. The Assessing Officer (AO) disallowed commission of Rs.45,18,200/- (Rs.27,55,000 + Rs.11,63,200) which was allegedly paid to NCS. Out of the remaining amount of commission at Rs.8.81 crore, the AO disallowed 30% as the assessee neither produced the books of account nor substantiate the payment. This

resulted in total disallowance of commission at Rs.3.09 crore and odd. The ld. CIT(A) confirmed the addition in respect of alleged commission paid to NCS. From the 30% disallowance of the remaining commission, the ld. CIT(A) confirmed the addition at 10%. Both the sides are in appeal on their respective stands.

4. Before espousing the issue of commission on merits, we want to record the non co-operative attitude adopted by the assessee during the course of assessment proceedings. It can be seen from the order sheet of the AO, which has been marked as Annexure-B, that on 26-10-2009, being the first effective date of hearing after the receipt of order of the Transfer Pricing Officer, the assessee did not produce the books of account. Only part of the information was furnished. The case was adjourned to 13-11-2009. On that date again, the assessee attended but without the books of account and bills of expenses. The information called for by the AO was given in a format different from that requested by the AO. Sh. Sanjay Bhave, Manager Taxation and Sh. Avinash Ambe appeared on behalf of the assessee before the AO on 13-11-2009 and stated that because of huge number of purchase and sales bills and closing stock, the quantitative details could not be prepared as was asked for in the questionnaire. The case was adjourned. Again on

25-11-2009, the assessee did not produce books of account and bills. The case was again adjourned to 30-11-2009 on which date again no books of account and bills were produced. Taking into consideration such non-cooperative attitude of the assessee and left with no option, the AO completed the assessment u/s.143(3) r.w.s. 144 of the Act. When the matter was carried before the Id. CIT(A), the Id. first appellate authority firstly recorded in para 5.9 of the impugned order that the assessee did not comply with all the terms of the notices issued u/s.142(1) and 143(2) of the Act. He, however, then held that: *“The AO should have accepted the offer made by the appellant to produce before him books of account on a selective basis and, if necessary, he could have extended his requirements if he was not happy with the sample produced by the appellant”*. He, therefore, did not approve the approach adopted by the AO.

5. In our considered opinion, the view canvassed by the Id. CIT(A) is totally out of place. It is the AO who has to make the assessment. He only knows what is required and what is not required for his examination. Once the AO makes a request for production of books of account and the details for enabling him to complete the assessment, it becomes obligatory on the part of the assessee to produce such books of account and the details as called

for. The assessee cannot dictate the AO of the manner in which the assessment should be made. It is the sole prerogative of the AO to go ahead with the assessment in the way he wants so long as his action is within the statutory mandate. Even otherwise, examination of books of account is elementary for making an assessment. The Id. CIT(A), in our considered opinion, went completely off the mark in accepting the assessee's contention that the AO should have restricted himself to the limited details as furnished by it or not insisted on examination of the full set of books of account. We, therefore, vacate such finding recorded in the impugned order.

6. Now we turn to the issue on merits. The factual position as recorded above clearly deciphers that the assessee claimed to have paid commission of Rs.45,18,200/- to NCS. As against that, the Departmental enquiry including survey on NCS and search on Sh. Sandeep Sitlani divulged that NCS along with other 25 companies was controlled by Sh. Sandeep Sitlani, CA, who was running such companies only for hawala racket providing accommodation entries. When the AO required the assessee to produce the books of account so that he may verify the correctness of the transactions including the alleged payment of commission, the assessee turned away and did not produce the same despite repeated requests.

7. Now, the argument on behalf of the assessee before the Tribunal is that the AO failed to provide opportunity of cross examination and confront the assessee with the statement of Sh. Sandeep Sitlani etc. who had floated NCS along with other 25 companies for alleged hawala transactions. The Id. AR put forth that in the absence of the AO following the principles of natural justice, the addition was liable to be deleted. In support of such a contention, he relied on the judgment dated 02-09-2015 of the Hon'ble Supreme Court in the case of *Andaman Timber Industries Vs. Commissioner of Central Excise, Kolkata-II (2015) 62 taxmann.com 3 (SC)* and certain other decisions.

8. We have gone through this judgment, whose copy has been placed at page 1 onwards of the paper book. The factual matrix of that case rendered in the content of Central Excise is that some of the products manufactured were sold to dealers against which the assessee filed declaration showing the particulars of the goods at which those were sold ex-factory. The Revenue found that there was price difference between the goods sold at ex-factory and delivery basis in comparison to the goods which were sold to the buyers from their depots. Investigation was carried out. Statements of two buyers were recorded. The assessee was called upon to

explain as to why the price at which the goods were sold to the customers from the depots may not be the basis for determining the value for the purpose of Excise duty. It was submitted that on the same ground proceedings were taken earlier which resulted in favour of the assessee by the decision of the Tribunal. The assessee also questioned the correctness of the two witnesses and demanded right to cross-examine them. The adjudicating authority passed the order confirming the demand in the show cause notice. The Tribunal rejected the assessee's ground of not allowing cross-examination. When the matter finally came up before the Hon'ble Supreme Court, it observed that not allowing cross-examination of the witnesses, whose statements were the basis of the order, was a serious flaw, which made the order nullity. In reaching this conclusion, the Hon'ble Court observed that on an earlier occasion also when the matter came before this Court, the matter was sent back to the Tribunal. From the above factual panorama of *Andaman Timber Industries (supra)*, it is clear that it was a second round of proceedings in which the assessee was repeatedly denied opportunity of cross-examination. Further, the assessee specifically requested the adjudicating authority to allow cross-examination, which was denied. It was under such circumstances that the

Hon'ble Supreme Court held that the order passed by the Central Excise Adjudicating authority was null and void.

9. When we consider the facts of the instant case, it is found that, firstly, we are in the first round of the proceedings and not the second round. Secondly, the assessee in the instant case never requested the AO to confront it with the witnesses or allow cross examination of the witnesses who had deposed against the assessee. What to talk of seeking cross examination, the assessee chose to adopt a non-cooperative attitude and did not produce the books of account even for once despite the AO repeatedly requiring it to produce the same. Under such circumstances, it is clear that the *ratio decidendi* in the case of *Andaman Timber Industries (supra)* is not applicable to the facts of the instant case.

10. The Hon'ble Supreme Court in *ITO Vs. M. Pirai Choodi (2011) 334 ITR 262 (SC)* through the judgment rendered by three Hon'ble Judges and that too in the context of Income-tax, as against the judgment rendered in the case of *Andaman Timber Industries (supra)* delivered by two Hon'ble Judges in the context of Central Excise, was confronted with a situation in which the Hon'ble High Court set-aside the order of assessment on the ground that no

opportunity of cross-examination was granted. Overturning the view of the Hon'ble High Court, the Hon'ble Supreme Court held that: "*At the highest the High Court should have directed the AO to grant an opportunity to the assessee to cross-examine the concerned witness*". As a consequence of that, the Hon'ble Supreme Court set-aside the judgment of the Hon'ble High Court by holding that : '*In the circumstances, we are of the view that the High Court should not have quashed the assessment proceedings vide impugned order*' and accordingly remitted the matter to lower authorities for disposal on merits.

11. The Hon'ble Delhi High Court in *CIT Vs. P. C. Chemicals (2013) 359 ITR 129 (Delhi)*, following *M. Pirai Choodi (supra)*, has restored the matter in the absence of the AO granting opportunity to cross-examine the witnesses, which formed the basis for addition.

12. The Hon'ble Madras High Court in *CIT Vs. S.V. Sreenivasan (2018) 404 ITR 433 (Madras)* considered both the judgments of Hon'ble Supreme Court, namely, *Andaman Timber Industries (supra)* and *M. Pirai Choodi (supra)* and decided similar issue raised through question no.2 in favour of the Revenue by holding that the Tribunal was not right in deleting additions made in the

block assessment on the ground that no opportunity to cross-examine was granted, when no such opportunity was ever sought at any time.

13. In the case of G. Mahesh Babu, the Tribunal deleted the addition for not allowing cross-examination. The Hon'ble Supreme Court in *G. Mahesh Babu Vs. Pr. CIT (2018) 407 ITR 14 (St.)* dismissed the assessee's SLP against the judgment dated 6.1.2017 of the Hon'ble Telangana and Andhra Pradesh High Court in I.T.T.A. Nos. 226 and 208 of 2016 whereby the Hon'ble High Court held that an order of assessment passed on the basis of material gathered behind the assessee's back and not supplied to the assessee with an opportunity to rebut, would not be void *ab initio*, and could be rectified through an order of remand.

14. In *Udit Kalra Vs. ITO, Delhi (ITA No.220/2019 and C.M.No.10774/2019)*, the assessee specifically raised before the Hon'ble Delhi High Court the issue of denial of opportunity of cross examination. The Hon'ble Delhi High Court vide judgment dated 08-03-2019 held that the addition was valid.

15. In *Virbhadra Singh (HUF) Vs. Pr. CIT (2017) 298 CTR 393 (HP)*, the assessee relying on *Andaman Timber Industries (supra)*,

pleaded for quashing of the order for non granting of opportunity of cross-examination. The Hon'ble Himachal Pradesh High Court did not accept such a plea of the assessee and affirmed the order of the Tribunal upholding the order passed u/s 263 of the Act.

16. The Hon'ble jurisdictional Bombay High Court in *M/s. R.W. Promotions P. Ltd. Vs. ACIT* in ITA No.1489 of 2013, vide its judgment dated 13-07-2015, a copy placed on record by the Id. AR, considered a situation in which addition was made without granting opportunity to the assessee to cross-examine the deponents who had deposed against the assessee. The Tribunal held that no cross-examination was called for in the facts as were obtaining in the case. The Hon'ble High Court, noting that there was a breach of principles of natural justice, held that : *'In view of the above, we set aside the order of the Tribunal and restore the issue to the Assessing Officer for fresh disposal after following the principles of natural justice.'*

17. Adverting to the facts of the instant case, it is found that the AO relied on the statements of certain persons recorded during the course of survey and search on M/s. Nupur Management and Consultancy Pvt. Ltd. and Sh. Sandeep Sitlani, for making the

addition of Rs.45,18,200/-, for which cross-examination was not afforded to the assessee. It is not a case that the AO lacked jurisdiction to proceed with the assessment. It is further not a case that the AO made the addition on his whims and fancies and without there being any material to substantiate the same. Per contra, it is a case of making the addition on the basis of relevant evidence but simply using the same without granting opportunity to cross examine. Thus it is an irregularity coming in the otherwise valid and lawful proceedings. Such an irregularity in not allowing an opportunity to cross examine the witnesses who deposed against the assessee, can be regularized if the assessment proceedings are brought back to the stage at which the irregularity stepped it. We, therefore, set aside the impugned order to this extent and remit the matter to the file of the AO with a direction to first confront the assessee with the adverse material and allow an opportunity to cross examine, if desired, before deciding the issue on merits.

18. In sofaras the second component of disallowance of commission is concerned, it is seen that the AO disallowed 30% of the remaining commission of Rs.8.81 crore. The ld. CIT(A) reduced such disallowance to 10%. Against the said finding, both the sides have come up in appeal before the Tribunal.

19. Having heard both the sides and gone through the relevant material on record, it is observed from the factual narration made above that the assessee adopted a non co-operative attitude and did not produce books of account and other relevant bills before the AO. Since the AO was debarred from examining the details of commission along with necessary details, he could not have made a specific disallowance for want of evidence or genuineness etc. It is in such backdrop of the facts that he made disallowance on ad hoc basis. The Id. CIT(A), too, reduced the disallowance to 10% without giving any reasons. We have already vacated the finding of the Id. CIT(A) in holding that the AO should have acceded to the assessee's request for going ahead with partial books and truncated details. In view of the fact that the AO was not allowed access to the books of account and other relevant bills, we set-aside the impugned order and remit the matter to the file of AO for fresh consideration of the issue and then decide it after allowing reasonable opportunity of hearing to the assessee. Thus, the grounds raised by the assessee as well as the Revenue are allowed for statistical purposes.

20. Ground No.2 of the assessee's appeal is against the confirmation of disallowance of depreciation at 80% in respect of

certain items of plant and machinery and instead allowing depreciation @ 25%.

21. After considering the rival submissions and perusing the relevant material on record, it is found as an admitted position that similar issue has been decided in favour of the assessee by the Tribunal in the assessee's own case for the immediately preceding assessment year 2005-06 vide order dated 31-07-2019 in ITA No. 1033 & 1289/PUN/2013. Both the sides are in agreement that the facts and circumstances of this ground are *mutatis mutandis* similar to those of the preceding year. Respectfully following the precedent, we decide this issue in the assessee's favour. This ground is allowed.

22. Ground No.3 of the assessee's appeal is against the denial of deduction of Rs.70,82,836/- on account of prior period expenses. Here again, both the sides are in agreement that the facts and circumstances of this ground are similar to the Ground No.2 for the A.Y. 2005-06, for which the Tribunal has decided such issue against the assessee. Following the same view, we dismiss this ground of the appeal.

23. Ground No.4 of the assessee's appeal is against the denial of deduction on account of liquidated damages. Ground Nos. 4 and 5 of the Departmental appeal are also on the same issue. Both the sides are in agreement that the Tribunal has decided similar issue in favour of the assessee in its order for A.Y. 2005-06. In deciding this issue so, the Tribunal relied on its earlier orders as well. Following the same, we allow the assessee's ground and dismiss the Revenue grounds.

24. Ground No.5 of the assessee's appeal is against the confirmation of disallowance of Rs.5.36 crore on account of legal expenses paid to Mckinsey & Company. Ground Nos.6 (a) and 6(b) of the Revenue's appeal are against the deletion of addition on account of fees paid to Mckinsey & Company. Here again, both the sides agree that similar issue has been decided in the assessee's favour by the Tribunal in its order for A.Y. 2005-06. We, therefore, decide this issue in favour of the assessee. The ground of the assessee is allowed and those of the Revenue are dismissed.

25. Ground No. 6 of the assessee's appeal is against the confirmation of addition amounting to R.2,21,000/- towards Freight on the method of revenue recognition. Ground No.7 of the

Revenue's appeal is against the deletion of addition on account of income recognition from the contract activity. Here again, both the sides agree that similar issue has been decided by the Tribunal in the assessee's favour in its own case for the A.Y. 2005-06. Relevant discussion has been made in para 8.1 pages 9-12 of the order. Respectfully following the precedent, we decide this issue in assessee's favour. The ground of the assessee is allowed and that of the Revenue is dismissed.

26. Ground No.7 of the assessee's appeal and Ground No. 9 of the Revenue's appeal are against the sustenance of disallowance towards the provision for warranty to the extent of 20%. Here again, a common submission has been made that the Tribunal has decided similar issue in the assessee's favour for the A.Y. 2005-06, in which it followed its earlier orders. Relevant discussion has been made in para 12 pages 19 and 20 of the Tribunal order. Respectfully following the precedent, we decide this issue in assessee's favour. The assessee's ground is allowed and Departmental ground is dismissed.

27. Ground No.8 of the assessee's appeal is against the sustenance of disallowance under the head Repairs to machinery to the tune of

Rs.5,94,500/-. Ground No. 9 of the assessee's appeal is against the sustenance of disallowance under the head Repairs to building to the extent of Rs.11,66,761/-.

28. The ld. CIT(A) sustained the above additions on the ground that the assessee could not produce any document to substantiate such claim. The ld. AR fairly conceded that no such document was still available with the assessee. In the absence of any substantiation of the claim of deduction for such expenses, we uphold the impugned order. Thus, the two grounds stand dismissed.

29. Ground No.2 of the Revenue's appeal is against allowing deduction on account of bad debts. The facts apropos this issue are that the assessee claimed deduction for bad debts to the tune of Rs.9,94,36,177/-. The AO did not allow such claim as in his opinion the assessee could not prove that the debts had become bad. The ld. CIT(A) deleted the addition.

30. Having heard both the sides and gone through the relevant material on record, it is found as an admitted position that the assessee, in fact, wrote off the amount of bad debts in its books of account. The Hon'ble Supreme Court in *TRF Ltd. Vs. CIT (2010) 323 ITR 397 (SC)* has held that after 01-04-1989, the assessee is not

required to establish that the debt had become bad in the previous year. It was further held that the deduction has to be allowed on a mere write off. Since in the instant case, admittedly the assessee wrote off the amount in its books of account and it is not the case of the Revenue that the conditions stipulated u/s.36(2) were not satisfied, we uphold the impugned order in deleting the addition.

31. Ground No.3 of the Revenue's appeal is against the deletion of disallowance on account of unpaid amount of provision of Short term incentive plan.

32. Both the sides agree that the facts and circumstances of this issue are similar to Ground No.4 of the Revenue's appeal for the A.Y. 2005-06, in which this issue has been decided by the Tribunal in favour of the assessee vide its order dated 24-05-2019 in ITA No.1765 & 1803/PUN/2012. Respectfully following the precedent, we uphold the impugned order on this score.

33. Ground No. 6(c) of the Revenue's appeal is against the deletion of addition of Rs.1,18,69,699/- which was made by the AO by disallowing 5% of balance Legal and Professional charges to the tune of Rs.23.73 crore. The ld. CIT(A) deleted the addition.

34. It is observed that *ad hoc* disallowances from expenses made in the preceding years have been deleted by the Tribunal for want of the AO not specifically pointing out any defect in the detail of expenses. The factual position in the year under consideration is different inasmuch as the assessee turned hostile and went to the extent of not producing the books of account etc. before the AO despite repeated reminders, thereby depriving the latter from examining the details. In line with our decision on restoring the issue of commission for a fresh decision, which was disallowed by the AO at 30% and reduced to 10% by the Id. CIT(A), we set aside the impugned order on this score and send the matter back to the AO with a direction to the assessee to produce the books of account and other relevant evidence etc. as directed by the AO, who, in turn, will specifically point out defects in the books of account and relevant evidence *qua* this expense before making any disallowance. No ad hoc addition should be made.

35. Ground No.6(d) of the Revenue's appeal is against the deletion of disallowance of Rs.15,43,141/-. The AO, relying on the judgment of Hon'ble Supreme Court in the case of *Punjab Industrial Development Corporation Ltd. Vs. CIT (1997) 225 ITR 792 (SC)*, held that the stamp expenses were capital in nature. The

ld. CIT(A) examined the details of stamp expenses and found that the same had no relation with the share capital of the company. He, therefore, deleted the addition.

36. Having heard both the sides and gone through the relevant material on record, it is found as an admitted position that the stamp expenses in question do not relate to increase in the authorised share capital of the company and hence the judgment in the case of *Punjab Industrial Development Corporation Ltd. (supra)* is not attracted to the facts of the instant case. Since such expenses are in relation to conducting business of the company, we uphold the impugned order in deleting the disallowance.

37. Ground No.8 of the Revenue's appeal is against the deletion of disallowance made on account of Public Relation expenses, Miscellaneous expenses, Vehicle expenses, Telephone expenses, Miscellaneous Foreign Travel expenses, Staff Welfare and Freight expenses. The AO made such disallowances for want of the necessary details, which came to be deleted in the first appeal.

38. Having heard both the sides, we find that the facts of this ground are similar to ground for commission and legal expenses discussed above, which we have restored to the AO for a fresh

consideration and decision after examining the books of account and relevant documents. Adopting the same reasoning, we set aside the impugned order and send the matter to the AO for deciding it afresh. Needless to say, the assessee will produce the books of account and the relevant details, as called for by the AO.

39. In the result, the appeal of the assessee is partly allowed and that of the Revenue is partly allowed for statistical purposes.

Order pronounced in the Open Court on 13th September, 2019.

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

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

पुणे Pune; दिनांक Dated : 13th September, 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)-2, Nashik
4. The CCIT, 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	11-09-2019	Sr.PS
2.	Draft placed before author	13-09-2019	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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