

IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH : BANGALORE

BEFORE SHRI B.R BASKARAN, ACCOUNTANT MEMBER AND
SMT. BEENA PILLAI, JUDICIAL MEMBER

ITA No.2886/Bang/2017

Assessment year: 2011-12

The Karur Vysya Bank Ltd., Bellary Branch, Bellary. PAN – BLRKO 7236 F.	Vs.	The Asst. Commissioner of Income-tax TDS Circle, Hubli.
APPELLANT		RESPONDENT

Appellant by	:	Shri Ananthan, C.A
Respondent by	:	Shri R.N Siddappapji, Addl. CIT (DR)

Date of hearing	:	10.07.2019
Date of Pronouncement	:	01.10.2019

ORDER

Per B.R. Baskaran, Accountant Member

The assessee has filed this appeal challenging the order dated 31-10-2017 passed by Ld CIT(A), Gulbarga and it relates to the assessment year 2010-11. The assessee is aggrieved by the decision of Ld CIT(A) in confirming the demand raised upon the assessee u/s 201(1) and 201(1A) of the Act and also in refusing to condone the delay in filing appeal before him.

2. The assessee herein is a bank. The revenue carried out survey operations u/s 133A of the Act. It was noticed that the assessee has not deducted tax at source u/s 194A of the Act from the interest payment made by it on term deposits in some cases. In

some other cases, it was noticed that the assessee had deducted TDS @ 10% from interest payment made to some of the depositors who have not furnished PAN No., in which case, the TDS is required to be deducted @ 20%. The assessee submitted that it had obtained Form No.15G and Form No.15H from the depositors and on the strength of the same, it had not deducted tax at source. It was noticed that the assessee bank has not furnished one copy of Form No.15G and Form No.15H to the jurisdictional Commissioner of Income tax as required under the Act. Further, as mentioned earlier, some of the Form No.15G and Form No.15H did not contain PAN number of the depositors. Accordingly, the AO took the view that the Form No.15G and Form No.15H are not valid.

3. The tax authorities also noticed that the assessee has paid Commission (both financial & non-financial) to the National Financial Switch (NFS), which is maintained by the National Payments Corporation of India (NPCI) without deducting tax at source from the above said Commission payment. It was submitted that the NPCI is registered u/s 12AA of the Act and hence its income was exempt. The AO did not agree with the said submissions.

4. In respect of payment made towards ATM security, the assessee had deducted tax at source at the end of year, instead of deducting tax every month.

5. In view of the above cited defaults, the AO treated the assessee has "assessee-in-default" and raised demand u/s 201(1) and

interest u/s 201(1A) of the Act to the tune of Rs.3,73,453/- for short deduction/non-deduction of tax at source. Before Ld CIT(A), the appeal was filed belatedly. The Ld CIT(A), however, refused to condone the delay. The Ld CIT(A) also proceeded to decide the appeal on merits and confirmed the demand raised upon the assessee. Hence the assessee has filed this appeal before us.

6. The Ld A.R placed his reliance on the decision rendered by Hon'ble Supreme Court in the case of Improvement Trust vs. Ujagar Singh & Ors (2010-TIOL-46-SC-LMT) and submitted that the Ld CIT(A) was not justified in refusing to condone the delay. He submitted that the assessee bank was constrained to complete the audit as soon as possible after the closure of the financial year. Hence the officials and auditors were busy in audit works, which has resulted in a delay of about two months in filing appeal before Ld CIT(A). He submitted that there was reasonable cause for the assessee in filing the appeal belatedly and accordingly prayed that the delay may be condoned.

7. The Ld D.R, on the contrary, submitted that the assessee did not furnish proper reasons for the delay in filing appeal before Ld CIT(A).

8. We have heard the parties on this preliminary issue. We notice that the assessee is a bank and its accounts are required to be audited immediately after the closure of the financial year. Accordingly it was stated that the delay has occurred on account of audit works, since the assessee/auditor was busy in audit. In our

view, the reason furnished by the assessee for the delay constitutes reasonable cause and accordingly we condone the delay in filing appeal before Ld CIT(A).

9. We have noticed earlier that the Ld CIT(A) has also adjudicated the issues on merits. The ld A.R placed his reliance on the following decisions to submit that the non-furnishing of copies of Form No.15G and Form No.15H to the Commissioner of Income tax would not make the assessee liable to deduct tax at source.

(a) DCIT vs. Vijaya Bank, Kothagudem (2014)(11) TMI 717 – ITAT, Visakhapatnam.

(b) Vijaya Bank, Guargaon Branch vs. ITO (2014 (3) TMI 539 – ITAT, Delhi)

(c) Punjab National Bank vs. ITO (2016 (9) TMI 392 – ITAT, Amritsar)

In the above cited cases, it has been held that the provisions of sec. 197A(1A) merely requires a declaration to be filed by the payee of interest and once it is filed, the payer of the interest has not choice except to desist from deducting tax at source from the interest paid. In the case of Punjab National Bank (supra), it has been held that non-mentioning of PAN in Form No.15G and Form No.15H is only a technical breach, when the payees were having PAN. For the sake of convenience, we extract below the decision rendered by Amritsar bench of Tribunal in the case of Punjab National Bank (supra):-

9. We have heard the rival parties and have gone through the material placed on record. As regards the first issue of non deduction of TDS on monthly

average basis, we find that the contention of the assessee that at the end of financial year there was no short deduction of TDS on payment of salary to various employees has not been controverted by the authorities below. Further, we find that the TDS on salary was deducted on the monthly average basis by Circle Office of persons responsible and it was automatic and there is no interference by the Branch. We further find that deduction of amount of tax from salary depend upon the various saving schemes adopted by various employees and some time the employees make delay in submissions of their Saving certificates. Further we find from the reply of assessee to learned CIT(A) that the employees had declared the other income to the Bank only in the month of March and further that some times increment and pay perquisites of employees is paid in the last month and therefore, all these reasons could contribute to some short deduction of TDS in some earlier months of the financial year but the fact remains that at the end of financial year there was no short deduction of TDS. Before learned CIT(A) the assessee had relied upon the case law decided by Hon'ble Delhi High Court in the case of CIT vs. Marubeni India (Pvt.) Ltd., in which it was held that when under certain circumstances there is short deduction of tax the assessee cannot be held to be in default u/s 201(1) of the Income Tax Act, 1961. The assessee had also filed the copy of the judgment, however, the learned CIT(A) though observed that issue has been decided in favour of assessee in a number of cases, but he did not adjudicate on the issue holding that assessee had not raised the issue before him. However, we find that the non deduction of TDS on monthly average basis was due to technical reasons and moreover, the issue for non deduction on monthly average basis is decided in favour of assessee in the decision of Hon'ble Delhi High Court in the case of CIT vs. Marubeni India (Pvt.) Ltd.. We find that though assessee before learned CIT(A) had not raised specifically this ground of appeal, but ground no.3 raised before

learned CIT(A) clearly indicates that assessee was aggrieved with the total demand raised which included amount on account of non deduction of TDS on monthly average basis and assessee during appellate proceedings before the learned CIT(A) had also made arguments for the same, therefore, learned CIT(A) should not have dismissed the same as not raised by assessee, therefore, we delete the demand on this account holding that the breach was merely technical in nature and moreover, the issue is covered in favour of assessee as noted by learned CIT(A). In view of the above, the Ground No.1 is allowed.

10. As regards Ground No.2, we find that assessee in proceeding u/s 201(1) and 201(1A) had provided a list of persons to whom the interest of 10,000/- or more was paid and TDS was not deducted along with PAN No. of all deductees. This is mentioned by Assessing Officer at page 4 of his order and therefore, the non mentioning of TDS was only a technical error. We further find that the same submissions were made before learned CIT(A) and it was submitted as under:

"There is no persons whose PAN No. is not available or in valid with the Bank on the date of payment of interest there will be no requirement of deduction of TDS u/s 194A of the Act. The requirements of Section 206AA is also fulfilled on the date of submission as the PAN No. of all deductees are available with the Bank on the date of submissions of declaration in Form No. 15G/15H, on the date when payment is made."

It was also submitted to learned CIT(A) that the list of persons to whom interest of 10,000/- or more was paid and TDS was not deducted along with PAN of all deductees was submitted to Assessing Officer and this fact is noted by learned CIT at page-4 of his order. The finding of learned CIT(A) that AR of the appellant has failed to furnish any evidence in

support of the contention that the PAN were available with the persons responsible at the time of accepting form 15G/1 51-1, is only a technical breach in view of the fact that learned CIT(A) passed the order dated 26.06.2014 whereas as per the list of persons submitted to Assessing Officer indicating the PAN Nos., it is observed that PAN Nos. of assesseees to whom interest was paid without deduction of tax was issued in the years 2008-2011. The list of such payments is placed at (PB page 1 to 2). Therefore, the PAN Nos. of such deductees was available at the time of deduction of TDS, and therefore, the mentioning of the same on the declarations was only a technical breach. The Hon'ble ITAT, Vishakhapatnam Bench in the case of DOLT Circle-3(1), (TDS) Vijayawada vs. M/s Vijaya Bank, Kothagudem under similar facts and circumstances has decided the issue vide para7 which is reproduced below.

7. We have heard the submissions of the parties, perused the orders of the revenue authorities as well as other materials on record. It is the claim of the department that the assessee has not been able to submit declarations in form 15G in all the cases at the time of survey. Whereas, the assessee has asserted that during the proceeding before the assessing officer, declarations of the depositors in prescribed manner was filed in cases where tax has not been deducted. On a perusal of facts and materials on record, it is clear that even assuming that at the time of survey, all the declarations could not be brought to the notice of the department for whatever may be the reasons, but fact remains that during the proceeding before the assessing officer, the assessee has furnished declarations in the prescribed format in respect of interest payment/credit made to depositors wherein tax was not deducted at source. The assessing officer has rejected the declaration forms by

assuming that the assessee has not obtained those form pr/or to the date of payment/credit of interest. In our view, the rejection of the declarations on mere presumption and surmises by he assessing officer is not correct. Fact remains that the assessee has submitted the declaration forms before the assessing officer. Therefore, instead of pointing out certain defects, deficiencies/technical objections, the assessing officer should have accepted the declaration. Once a declaration is received from the depositor in the prescribed manner, the deductor is under a statutory obligation not to deduct tax. Therefore, the assessee cannot be penalized or saddled with liability u/s 201(1) or 201(1A) of the Act when the depositors to whom interest has been paid/credited have furnished declarations in the prescribed manner requesting not to deduct tax. In these circumstances, we agree with the conclusion of the Ld. CIT that merely because there are some technical defects in the declaration or they have been received after the date of credit of interest to the account of the payee they cannot be rejected. It is also a fact that the view taken by the Ld. CIT(A) is in consonance with the decision of ITAT Jodhpur Bench in the case of Income Tax Officer Vs. Pearl Organic Coating, reported in (2004) 84 TTJ (Jd) 802 and that of the Hon'ble Madras High Court in case of Vijay Hemanth Finance and Estate Limited Vs. /TO and another, reported in (1999) 238 ITR 282 (Mad). The Ld. D.R. has not brought to our notice any contrary decision. In aforesaid view of the matter, we do not find any infirmity in the order of the Ld. CIT(A) in deleting the demand raised by the assessing officer. Accordingly, we uphold the order of the CIT(A) by dismissing the grounds raised."

Respectfully following the above we delete the demand created by authorities below. In view of the above, Ground No.3 is also allowed.

11. In nutshell, the appeal filed by assessee is allowed.”

10. In our view, the ratio of above said decision can be conveniently applied in this case also. In the instant case, the assessee has furnished a statement showing the details of interest paid on terms deposits. A perusal of the same would show that the assessee has furnished PAN number of most of the depositors. Accordingly we are of the view that this issue requires re-examination in the light of principles discussed above. Accordingly we set aside the order passed by Ld CIT(A) and restore this issue to the file of the AO with the direction to examine this issue afresh by following the discussions made supra.

11. The next issue relates to non-deduction of tax at source from the Commission payment made to NPCI. The Ld A.R placed his reliance on the decision rendered by co-ordinate bench in the case of The ACIT vs. M/s Corporation Bank (ITA No.1264 (Bang)2013 and 1352 (Bang) 2013 dated 11.03.2015), wherein it was held that the payment made to NFS could not be considered as commission or brokerage liable for deduction at source. For the sake of convenience, we extract below the relevant discussions made by the co-ordinate bench in the above said case:-

“24. We have perused the orders and heard the rival contentions. Section 194H of the Act deals with commission and brokerage. AO has not specified in its order as to under what head he classified the payments

made by the assessee to **M/s NFS**. He simply stated that the payments were in respect of service used by the account holders of the bank and therefore, Section 194H of the Act stood attracted. Whether Section 194H of the Act was attracted on banking services provided by bank to its clients was an issue had come up before the Hon'le Delhi High Court in the case of JDS Apparels Pvt.Ltd (Supra) Their Lordship's held as under;

6. Section 194H of the Act reads as under:-

"Commission or brokerage.

194H. Any person, not being an individual or a Hindu undivided family, who is responsible for paying, on or after the 1st day of June, 2001, to a resident, any income by way of commission (not being insurance commission referred to in section 194D) or brokerage, shall, at the time of credit of such income to the account of the payee or at the time of payment of such income in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of ten per cent :

Provided that no deduction shall be made under this section in a case where the amount of such income or, as the case may be, the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the financial year to the account of, or to, the payee, does not exceed five thousand rupees :

Provided further that an individual or a Hindu undivided family, whose total sales, gross receipts or turnover from the business or profession carried on by him exceed the monetary limits specified under clause (a) or clause (b) of section 44AB during the financial year immediately preceding the financial year in which such commission or brokerage is credited or paid, shall be liable to deduct income-tax under this section:

Provided also that no deduction shall be made under this section on any commission or brokerage payable by Bharat Sanchar Nigam Limited or Mahanagar Telephone Nigam Limited to their public call office franchisees.

Explanation.--For the purposes of this section,--

(i) *"commission or brokerage" includes any payment received or receivable, directly or indirectly, by a person acting on behalf of another person for services rendered (not being professional services) or for any services in the course of buying or selling of goods or in relation to any transaction relating to any asset, valuable article or thing, not being securities;*

() *the expression "professional services" means services rendered by a person in the course of carrying on a legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or such other profession as is notified by the Board for the purposes of section 44AA;*

(ii) *the expression "securities" shall have the meaning assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956) ;*

(iii) *where any income is credited to any account, whether called "Suspense account" or by any other name, in the books of account of the person liable to pay such income, such crediting shall be deemed to be credit of such income to the account of the payee and the provisions of this section shall apply accordingly."*

7. *Section 194H of the Act applies to income by way of commission or brokerage excluding insurance commission referred to in Section 194D of the Act. Tax at source is to be deducted at the time of credit of such income to the account of the payee or at the time of payment of such income in cash or by way of cheque/draft or any other mode. The explanation clause*

(i) states that for the purpose of this section, commission or brokerage includes any payment received or receivable directly or indirectly by a person acting on behalf of another person, (i) for services rendered, not being in the nature of professional services; (ii) any service rendered in the course

of buying or selling of goods; and, (iii) in relation to any transaction relating to any asset, valuable article or thing, not being securities. The expression „securities has been defined clause (iii) to the Explanation.

8. *The High Court of Gujarat in Ahmedabad Stamp Vendors Association versus Union of India [2002] 257 ITR 202 examined clause*

(i) of the explanation and whether it would be applicable to persons carrying on the business of stamp vendors who purchase stamps from the government treasury and sell them to the public. The Gujarat High Court drew a distinction between a contract of sale and a contract of agency by which an agent is authorized to buy or sell on behalf of the principal. In a case of agency, the agent is not the owner of the property and does not sell the same of his own accord but as per the directions and instructions of the principal, who is the owner of the property. The profit and loss is that of the principal, and what is paid to the agent is the commission or brokerage. The expressions "commission" and "discount" were distinguished after making reference to the definitions in the Black's Law Dictionary. The expression "discount", it was observed, is an allowance or deduction made from the gross sale on any account whatsoever. A "deduction" normally represents a reduction in the original price or a debt such as in case of securities (e.g. treasury bills), which are issued below the face value and are redeemed at the face value. Commission, it was held, is a reward paid to an agent as well as to a salesman, executor, trustee, broker or bailee and is calculated as a percentage of the amount of the transaction or on the profit of the principal. It is a fee paid to an agent or an employee for generating a piece of business or performing a service. In such cases, normally, there exists a fiduciary duty, which has to be discharged by the person to whom commission is paid. The following excerpt from the decision of the Bombay High in Harihar Cotton Processing Factory versus CIT, (1960) 391 ITR 594 (Bom.) was referred to with approval:-

"The expression "commission" has no technical meaning but both in legal and commercial acceptance of the term it has definite signification and is understood as an allowance for service or labour in discharging certain duties such as for instance of an agent, factor, broker or any other person who manages the affairs or undertakes to do some work or renders some service to another. Mostly it is a percentage on price or value of upon the amount of money involved in a transaction. It can be for a variety of services and is of the nature of recompense or reward for such services. "Rebate", on the other hand, is a remission or a payment back and of the nature of a deduction from the gross amount. It is sometimes spoken of as a discount or a draw-back. The dictionary meaning of the term includes a refund to the purchaser of a thing or commodity of a portion of the price paid by him. It is not confined to a transaction of sale and includes any deduction or discount from a stipulated payment, charge or rate. It need not necessarily be taken out in advance of payment but may be handed back to the payer after he has paid the stipulated sum. The repayment need not be immediate. It can be made later and in case of persons who have continuous dealings with one another it is nothing unusual to do so."

Importantly, the Gujarat High Court held that there should be an element of agency in all the three situations as envisaged in clause (i) of the Explanation to Section 194H of the Act.

9. On appeal before the Supreme Court, the decision was upheld by a short order, which is reported as (2012) 348 ITR 378 (SC), observing that the stamp vendors had purchased stamps in bulk and had received a cash discount. The Supreme Court concurred with the judgment of the High Court that the transaction was of sale and Section 194H of the Act had no application. Thus, holding that a contract of agency did not exist.

9. Similar view has been expressed by the Kerala High Court in Kerala State Stamp Vendors Association versus Office of the Accountant General and Others (2006) 282 ITR 7 (Kerala), wherein it held:-

"No doubt, payment of commission or brokerage in relation to sale or purchase of goods also would attract deduction of tax at source under section 194H of the Act. However, such situation arises only when there is involvement of services of a third party on payment other than the seller and the purchaser of goods or when the recipient of the benefit markets goods as "agent" of the owner and not as independent dealer."

11. *Allahabad High Court in Chief Treasury Officer versus Union of India (2013) 355 ITR 484 has held that the words "by a person acting on behalf of another person" imply element of agency and must be present in all such services or transactions in order to fall within the expression "commission" and "brokerage". Reference was made to definition of the term "agent" in the Indian Contract Act and the implication thereof and it was observed that the contract between a principal and an agent primarily is a contract of employment to bring about a legal relationship with a third party and the agent either actually or by law is held to be authorized or employed by the first i.e. the principal, whom he represents. Representative character and derivative authority are distinguishing features of an agent. It was accordingly held that provisions of Sections 194H of the Act were not attracted in the case of stamp vendors.*

12. *The expressions "commission" or "brokerage" are words of general and common parlance used both commercially and by the common man on the street. Clause (i) expressly seeks to define the expression "commission" or "brokerage" but states that it will include payments received or receivable, directly or indirectly by a person acting on behalf of another if they fall in the three categories. A definition may be exhaustive or restrictive of its common meaning or may be an extensive one. Indeed, there are decisions which observe that use of the word "includes" in the clause can show legislative intent to enlarge the meaning of the words or phrases occurring so as to not only mean and comprehend such things as they signify according to*

their nature and import, but also things which the interpretation clause declares that they shall include. (see CIT versus Taj Mahal Hotel, (1971) 3 SCC 550). But, this may not always be the case and in certain cases, the expression "includes" has been construed as "equivalent to" and, therefore, given a narrower meaning (see South Gujarat Roofing Tiles Manufacturers Association versus State of Gujarat and Others AIR 1977 SC 90). Thus, the word "includes" can be used in the sense of the word "means". The definition clause in such cases is treated as an exhaustive one (see Reserve Bank of India versus Peerless General Finance and Investment Company Ltd. (1987) 1 SCC 424). Thus, in a particular context the word "includes" when used, may only mean "comprise of" or "consist of".

13. *It is apparent from the decision of the Supreme Court in the case of Ahmedabad Stamp Vendors Association (supra) that clause (i) of the Explanation to Section 194H of the Act has been read as exhaustive and not as expansive. This is the reason why the Supreme Court in the short order drew distinction between a transaction of sale and a contract of agency and also between discount and commission/brokerage. Otherwise, the expression "any service rendered in the course of buying or selling of goods" possibly would have encompassed and included the "discount" given to the stamp vendors, who render service during the course of buying and selling of goods, i.e. the stamp papers.*

14. *Contention could be raised that payment received or receivable directly for indirectly for any services in course of buying or selling of goods need not arise out of a contract of agency or from a relationship of a principal and an agent. The said contention has to be rejected in view of the aforesaid judgments, which positively hold that the three separate conditions when tax at source is required to be deducted would only apply provided the recipient is acting on behalf of another, i.e. relationship of a principal and an agent exists and not otherwise. This interpretation has been*

consistent and uniformly applied while interpreting clause (i) of the Explanation to Section 194H of the Act. Appropriate in this regard would be to refer to the decision of the High Court of Delhi in Commissioner of Income Tax versus Idea Cellular Limited, (2010) 325 ITR 148 (Delhi) wherein Explanation clause (i) to Section 194H of the Act had come up for consideration and on interpretation it was held that it would apply only if payment was received or receivable directly or indirectly by a person acting on behalf of another person for (i) services rendered (not being professional) and (ii) for any services in the course of buying or selling of goods or in relation to any transaction relating to an asset, valuable article or thing. The judgment records that the counsel for both the parties, i.e. the Revenue and the assessee, had agreed that the element of agency was to be established in all the aforesaid circumstances (see page 156 placitum 9 of the ITR citation). Thus, this contention if raised would not stand judicial scrutiny on the principles of consistency and certainty. Even otherwise, the view expounded and accepted is plausible, besides being reasonable.

15. Applying the above cited case law to the factual matrix of the present case, we feel that Section 194H of the Act would not be attracted. HDFC was not acting as an agent of the respondent-assessee. Once the payment was made by HDFC, it was received and credited to the account of the respondent-assessee. In the process, a small fee was deducted by the acquiring bank, i.e. the bank whose swiping machine was used. On swiping the credit card on the swiping machine, the customer whose credit card was used, got access to the internet gateway of the acquiring bank resulting in the realisation of payment. Subsequently, the acquiring bank realised and recovered the payment from the bank which had issued the credit card. HDFC had not undertaken any act on "behalf" of the respondent-assessee. The relationship between HDFC and the respondent-assessee was not of an agency but that of two independent parties on principal to principal basis. HDFC was also acting and equally protecting the interest of the customer whose credit card was used in the swiping machines. It is noticeable that the bank in

question or their employees were not present at the spot and were not associated with buying or selling of goods as such. Upon swiping the card, the bank made payment of the bill amount to the respondent- assessee. Thus, the respondent assessee received the sale consideration. In turn, the bank in question had to collect the amount from the bankers of the credit card holder. The Bank had taken the risk and also remained out of pocket for sometime as there would be a time gap between the date of payment and recovery of the amount paid.

*We are of the opinion, that the payments made by the assessee to **M/s NFS** could not be considered as commission or brokerage, in any sense all these terms. Assessee was therefore, not bound to deduct tax on such payments u/s 194H of the Act. Disallowance u/s 40a(ia) of the Act is not warranted. Such disallowance stands deleted. Ground no.4 of the assessee is allowed.”*

Consistent with the view taken in the above cited case, we hold that the assessee is not liable to deduct tax at source from the payments made NCPI towards NFS charges. Accordingly, we set aside the order passed by Ld CIT(A) on this issue and delete the demand raised on this payment.

12. The assessee did not advance arguments in respect of the demand raised in respect of payment made towards ATM charges. Accordingly, we confirm the order passed by Ld CIT(A) on this issue.

13. In the result, the appeal of the assessee is partly allowed.

Order pronounced in the Open Court on 1st **October, 2019.**

Sd/-
(Beena Pillai)
Judicial Member

Sd/-
(B.R Baskaran)
Accountant Member

Bangalore,
Dated, 1st October, 2019.

/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore.

1. Date of Dictation
2. Date on which the typed draft is placed
before the dictating Member
3. Date on which the approved draft comes to Sr.P.S
.....
4. Date on which the fair order is placed
before the dictating Member
5. Date on which the fair order comes back to the Sr.
P.S.
6. Date of uploading the order on
website.....
7. If not uploaded, furnish the reason for doing so
.....
Dictation note enclosed
8. Date on which the file goes to the Bench Clerk
.....
9. Date on which order goes for Xerox &
endorsement.....
10. Date on which the file goes to the Head Clerk
.....
11. The date on which the file goes to the Assistant
Registrar for signature on the order
.....
12. The date on which the file goes to dispatch section for
dispatch of the Tribunal Order