

**आयकर अपीलीय अधिकरण न्यायपीठ, नागपुर में ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL BENCH, NAGPUR**

(At e-Court, PUNE)

**BEFORE SHRI D. KARUNAKARA RAO, AM AND**  
**SHRI PARTHA SARATHI CHAUDHURY, JM**

Sl. No.	ITA No./CO No.	Name of Appellant	Name of Respondent	Asst. Year
1-2	98/NAG/2015 99/NAG/2015	ITO, Ward-2, Khamgaon	Shri Ashok Gopikisan Taori, Raigad Colony, Khamgaon, Dist Buldana – 444303  PAN: AANPT7815K	2008-09 2009-10
3	201/NAG/2015	ITO (TDS), Ward-2(3), Chandrapur	Shri Naresh Dhanraj Jain, Near M.T. Weight Bridge, Lakhmapur Nagpur Road, Chandrapur- 442401  TAN: NGPNO2079A	2013-14
4	344/NAG/2015	ACIT, Circle-2, Nagpur	M/s. Sunny Construction, 1, Sunny Tower, Khat Road, Near Khamb Talao, Bhandara  PAN: AAKFS1558H	2011-12
5	227/NAG/2016	ITO, Ward-2, Chandrapur	M/s. Harshal Gramin Vikas Bahu-uddeshiya Sanstha, Vivek Nagar, Mul Road, Chandrapur- 442401  PAN: AAATH4269C	2010-11

6	288/NAG/2016	DCIT, Central Circle 2(2), Nagpur	Smt. Pooja Sameer Damle, Flat No.G-1, Jain Apartment, P.No.18, Panchadeep Nagar, Nagpur-440025  PAN: AFIPD3591C	2009-10
7-9	295/NAG/2016 296/NAG/2016 298/NAG/2016	DCIT, Central Circle 1(2), Nagpur	M/s. Buldhana Urban Co-operative Credit Society Ltd., "Sahakari Setu", Hutatma Gorepeth, Buldhana, Dist. Buldhana – 443001  PAN: AAAAB2572M	2007-08 2008-09 2009-10
10	302/NAG/2016	ITO, Ward-2(4), Nagpur	Shri Shabbir Hussain Tahir Ali, Masjid Lakda Tall, Bangali Panja Road, Maskasath, Nagpur-440002  PAN: AKTPT2729C	2007-08
11	306/NAG/2016	ITO, Ward-2, Amravati	Shri Anand Chhatrapati Dalvi, Prop. M/s Kumar Systems, Ram Nagar, Near LIC Colony, Amravati – 444606  PAN: AEUPS5846F	2011-12
12	338/NAG/2016	DCIT, Circle-1, Nagpur	Enestee Engineering Ltd., J-9, J-10, J-11/1, MIDC Industrial Area, Hingna Road, Nagpur  PAN: AABCE4490L	2011-12
13	362/NAG/2016	DCIT, Central Circle 2(2), Nagpur	M/s Shree Agrawal Oil Industries Pvt. Ltd., 216, Devkripa Society, Wardhman Nagar, Nagpur-440008  PAN: AABCP0526C	2009-10

14	374/NAG/2016	DCIT, Central Circle 2(2), Nagpur	M/s Mansa Agro Food Processing Pvt. Ltd., 216, Wardhman Nagar, Nagpur – 440008  PAN: AABCM6900C	2009-10
15-16	432/NAG/2016 433/NAG/2016	ACIT, Circle-3, Nagpur	Shri Amit Amal Karmakar, Prop: Vidarbha Builders & Developers, House No.2847/13, Main Road, Mouza Hingna, Nagpur-441110  PAN:AJWPK5921F	2012-13 2013-14
17	467/NAG/2016	DCIT, Central Circle 2(2), Nagpur	Shri Darpan Dharampal Agrawal, 290, Satnami Lay- out, East Wardhman Nagar, Nagpur – 440008  PAN: AIKPA1633K	2010-11
18	479/NAG/2016	ACIT, Akola Circle, Akola	The Shegaon Shri Agrasen Sahakari Pat Sanstha, Shegaon, “Agrawardhani”, Khetan Chowk, Shegaon, Dist. Buldhana – 444302  PAN: AAAAA1220F	2013-14
19-20	481/NAG/2016 482/NAG/2016	DCIT, Central Circle Akola	Shri Damodar T. Dandale, Khilpuri Tq. Balapur Akola, Dist. Akola-444302  PAN: BGEPD6500P	2007-08 2008-09
21	510/NAG/2016	DCIT, Central Circle 2(2), Nagpur	Smt. Anju A. Saraf, Flat No.C-2, Yogeshwar Ganga Apartment, 97 & 98, Farmland, Ramdaspath, Nagpur-440012  PAN: AETPS5421E	2007-08

22	518/NAG/2016	DCIT, Circle-2, Nagpur	M/s. JVS Constructions, Block No.12, Aditya Complex, Kamptee Road, Near Automotives, Nagpur-440026  PAN: AAAFJ6490K	2013-14
23	522/NAG/2016	ITO, Ward-3(2), Nagpur	Shri Deepak Damodhar Deshmukh, Plot No.U-28, Hingna Road, MIDC, Nagpur-440028  PAN: ADAPD5560H	2011-12
24	535/NAG/2016	ITO, Ward-3, Akola	M/s Samruddhi Developers, Rami Heritage, Opp. RTO Office, Murtizapur Road, Akola - 444001  PAN: ABFFS7939E	2011-12
25	608/NAG/2016	DCIT, Central Circle- 1(3), Nagpur	Shri Kirit Sharad Joshi, 23, "Trimbakeshwar", New Verma Layout, Nagpur-440033  PAN: AAOPJ9006D	2006-07
26-27	617/NAG/2016 618/NAG/2016	DCIT, Central Circle- 1(3), Nagpur	M/s Spacewood Furnishers Pvt. Ltd., T-48, MIDC, Hingna, Nagpur-440016  PAN: AACCS4955R	2006-07 2007-08
28	30/NAG/2017	DCIT, Amravati Circle, Amravati	Shri Rameshwar Ratanlal Karwa (HUF), Prop.M/s Orson Pharmaceuticals, 422/6, Mangaldas Building, 3 <sup>rd</sup> Floor, 20, Kitchen Garden Lane, Mumbai - 400002  PAN: AABHR0647B	2012-13

29	63/NAG/2017	DCIT, Circle-1, Nagpur	M/s Manmit Electricals Infrastructure Pvt. Ltd., F-1, Narmada Plaza, Opp. Children Traffic Park, Dharampeth, Nagpur-440010 PAN: AAFCM9823K	2012-13
30	68/NAG/2017	DCIT, Circle-1, Nagpur	Shri Satish Keshavrao Munde 22-B, Gulab Palace, Ramdaspath, Nagpur-440010 PAN: ACUPM6198B	2012-13
31	CO No.16/NAG/2017	Shri Satish Keshavrao Munde 22-B, Gulab Palace, Ramdaspath, Nagpur-440010 PAN: ACUPM6198B	DCIT, Circle-1, Nagpur	2012-13
32-33	71/NAG/2017 72/NAG/2017	DCIT, Central Circle-1(3), Nagpur	Shri Chaganlal Kunverjibhai Patel, P/o M/s Gigeo Real Estate, Plot No.36, Kamal Palace, Dhantoli, Nagpur-440010 PAN:ACRPP0924H	2007-08 2008-09
34-36	83/NAG/2017 84/NAG/2017 86/NAG/2017	ITO (TDS), Ward 1(2), Akola	The Chief Accounts Officer, Akola Municipal Corporation, Akola-444001 TAN: NGPTO1294G	2008-09 2011-12 2010-11
37	91/NAG/2017	ITO, Ward 1(5), Nagpur	Shri Harmitsingh Bhagwanshing Sethi, Prop. M/s Manmit Electricals & Civil Contractor, 46, Govt. Press Co-operative Housing Society, Near Janta Weely Bazar, Trimurti Nagar, Nagpur PAN: AFFOS6376H	2011-12

38	94/NAG/2017	JCIT, Amravati Circle, Amravati	M/s Bharat Rail Automation Pvt. Ltd., Saturna Industrial Estate, Badnera Road, Amravati – 444605  PAN: AACCB5060C	2011-12
39	95/NAG/2017	DCIT, Amravati Circle, Amravati	M/s Bharat Rail Automation Pvt. Ltd., Saturna Industrial Estate, Badnera Road, Amravati – 444605  PAN: AACCB5060C	2012-13
40	96/NAG/2017	ITO, Ward-1, Ambapeth, Amravati	M/s Bharat Rail Automation Pvt. Ltd., Saturna Industrial Estate, Badnera Road, Amravati – 444605  PAN: AACCB5060C	2013-14
41-42	127/NAG/2017 128/NAG/2017	ITO, Ward-4, Amravati	Smt. Isha Vaibhav Somaiya Prop. of Vrinda Enterprises, Plot No.17, Mangalam, Near Jivanchaya Colony, Amravati-444606  PAN: BHRPS0705D	2010-11 2011-12
43	132/NAG/2017	ACIT, Akola Circle, Akola	Shri Chetan Janardan Hend, Lions Convent Road, Khamgaon, Dist. Buldhana – 444303  PAN: ADLPH5078H	2013-14
44	133/NAG/2017	ACIT, Akola Circle, Akola	Shri Madhusudan Mugtulal Agrawal, Prop. Agrawal Crockeries, Baradari, Khamgaon, Dist. Buldhana – 444303  PAN: AAZPA2393P	2013-14

45	142/NAG/2017	ACIT, Central Circle 2(1), Nagpur	Shri Ramlal B Katre Plot No.47A, Sonbaji Nagar, Pardi Naka, Bagadganj, Nagpur-440008  PAN: AGWPK9297M	2008-09
46	156/NAG/2017	ITO, Ward 2, Khamgaon	Shri Manoj Jagdish Modi, Waman Nagar, Khamgaon, Dist. Buldhana – 444303  PAN: AGOPM9187A	2013-14
47	192/NAG/2017	ACIT, Chandrapur Circle, Chandrapur	Shri Rajesh Nandlal Biyani, Gokuldham, Tadoba Road, Tumum, Chandrapur- 442401  PAN: AEVPB9868G	2011-12
48	198/NAG/2017	ACIT, Circle 4, Nagpur	M/s Digindia Technologies Pvt. Ltd., 480, Wagh House, Umrer Road, Bada Tajbagh, Chitnis Nagar, Nagpur  PAN: AACCD2517Q	2010-11
49	199/NAG/2017	ITO, Ward 2(2), Nagpur	M/S Tejpal Singh Arora (HUF), HSE No.82/4, Bungalow No.02, Heritage Apartment, Near MLA Hostel, Civil Lines, Nagpur-440001  PAN: AAAHT1889G	2012-13
50	203/NAG/2017	DCIT, Circle 2, Nagpur	Shri Jitendra Shwinikumar Chhabra, 18, Byramji Town, Nagpur – 440013  PAN: ABEPC4430D	2013-14

51	226/NAG/2017	DCIT, Circle 1, Nagpur	M/s Hindustan Builders, C/o Soft Polynomials, Plot No.4, Sangnak Bhawan, North Bazar Road, Dharampeth, Nagpur-440010  PAN: AAAFH4959H	2007-08
52	372/NAG/2017	ITO, Ward 1(3), Nagpur	M/s. Berar Finance Limited. 3 <sup>rd</sup> Floor, Avinisha Tower, Mehadia Square, Dhantoli, Nagpur-440012  PAN:AAACB5861B	2014-15
53	393/NAG/2017	DCIT, Amravati Circle, Amravati.	M/s Bharat Rail Automation Pvt. Ltd., Saturna Industrial Estate, Badnera Road, Amravati – 444605  PAN: AACCB5060C	2014-15
54	396/NAG/2017	DCIT, Amravati Circle, Amravati	M/s. Amravati Merchant Co-operative Bank Ltd. 1, Khandelwal Complex, Chaprasipura camp, Amravati-444602.  PAN:AAAAT0511E	2014-15
55	65/NAG/2018	ITO, Ward-2, Khamgaon	Ashfaquul Hussain Saifuddin Babji, English Gin Compound, Tank Road, Khamgaon-444303  PAN:AEEPS1944K	2013-14

56	66/NAG/2018	DCIT, Amravati Circle, Amravati	Shri Rameshwar Ratanlal Karwa (HUF), Prop.M/s Orson Pharmaceuticals, 422/6, Mangaldas Building, 3 <sup>rd</sup> Floor, 20, Kitchen Garden Lane, Mumbai – 400002  PAN: AABHR0647B	2014-15
57	89/NAG/2018	ITO, Ward 1(2), Nagpur	Gopal Gaurishankar Agrawal (HUF) Kanchangiri Apartment, Buty Road, Sitabuldi, Nagpur-440012  PAN:AACHG3189G	2014-15
58	92/NAG/2018	ITO, Ward 1(1), Nagpur.	Shri Praveen Gopaldas Agrawal, 201, Ganga Apartments, 40, Farm Land, Ramdaspath, Nagpur-440010.  PAN:AAWPA4467B	2013-14
59	101/NAG/2018	DCIT, Central Circle 2(1), Nagpur.	M/s. Mahavir Global Coal Ltd. Plot No.7, Nawab Apartment, Amravati Road, Tilaknagar, Nagpur-440010  PAN:AADCM4776H	2012-13
60	105/NAG/2018	DCIT, Circle (Exemption), Nagpur	M/s. Jai Mahakali Shikshan Sanstha, Bapuchiwadi, Ramnagar, Wardha-442001  PAN:AAATJ1449G	2012-12

61	139/NAG/2018	ACIT, Central Circle 1(3), Nagpur	Shri Ramesh Bhagirath Rander (HUF) 1 <sup>st</sup> Floor, Sarvodoya Cloth Market, Gandhibagh, Nagpur-440002  PAN:AABHR9739Q	2010-11
62	152/NAG/2018	ACIT, Central Circle 1(1), Nagpur.	Shri Ajay Khandelwal, Flat No.21, Plot No.202, Surya Tower, Bajajnagar, Nagpur-440010  PAN:ACXPK3265C	2014-15
63	217/NAG/2018	ITO, Ward 2(1), Nagpur	Shri Sameer M. Agrawal, Plot No.1, Ghatate Layout, Civil Lines, Nagpur.  PAN:AAUPA9132H	2003-04
64	236/NAG/2018	ITO, Ward-4, Amravati	Shri Rameshwar Ratanlal Karwa (HUF), Prop. Orson Pharmaceuticals, 422/6, Mangaldas Building, 20, Kitchen Garden Lane, Mumbai-400002  PAN: AABHR0647B	2013-14
65	238/NAG/2018	DCIT, Amravati Circle, Amravati	M/s. Jijau Commercial Co-op. Bank Ltd., 1 <sup>st</sup> Floor, Khatri Complex, Walcut Compound, Amravati-444601  PAN: AAAAJ1905E	2014-15
66	240/NAG/2018	ACIT, Akola Circle, Akola	The Akola Janta Commercial Co-operative Bank Ltd., Old Cotton Market, Akola - 444001  PAN: AAAAT0875H	2011-12

67	242/NAG/2018	ITO, Ward 4(3), Nagpur	Shafique Mohd. Yusuf Mohd. Diwan, Taj Palace Arcade Apartment, Charkhamba Chowk, Teka, Nagpur-440017  PAN: AJWPM2885L	2009-10
68	244/NAG/2018	ITO (Exemption)-1, Nagpur	M/s Shri Girirajsharanji Shri Balkrishnlalji Mandir, C-10, C/o Shri Pramod Maheswari, Hindustan Colony, Maheswari Niketan, Wardha Road, Nagpur - 440015  PAN: AAHTS7301M	2011-12
69-70	245/NAG/2018 246/NAG/2018	ACIT, Wardha Circle, Wardha	Shri Jagdish Sadhuram Jotwani, Near Namdeo Math, Malgujaripurs, Wardha - 442001  PAN: AFJPJ7112A	2014-15 2015-16
71	251/NAG/2018	ITO, Ward 4, Amravati	Shri Mahesh Shankar Sorate, Prop. M/s. Swaraj Petrol Pump, Revasa, Daryapur, Dist. Amravati  PAN: AGYPS5409D	2013-14
72	267/NAG/2018	ACIT, Circle 4, Nagpur	M/s Sukhkarta Developers & Builders, Shree Tower, Opp. Corporation School, Somalwada Bus Stand, Wardha Road, Nagpur  PAN: ABCFS9605C	2012-13

73	06/NAG/2019	ITO, Ward 1, Yavatmal	Eureka Medicare Pvt. Ltd., C/o Sanjivani Hospital, Mahadeo Mandir Road, Yavatmal-445001  PAN: AABCE6819M	2012-13
74	09/NAG/2019	DCIT, Circle 2, Nagpur	Smt. Rashida Amin, Plot No.10, Sial Layout, Fedder Road, Takli, Nagpur - 440001  PAN: ADOPA6683J	2013-14
75	20/NAG/2019	ACIT, Akola Circle, Akola	The Akola Urban Co-operative Bank Ltd., "Jankalyan" Old Cotton Market, Akola - 444001  PAN: AAAAT4082A	2010-11
76	25/NAG/2019	ACIT, Akola Circle, Akola	Le-Merite Exports Ltd., B 1-104D, "Boomrang", 1 <sup>st</sup> Floor, Chandivali Farm Road, Andheri (E), Mumbai-400072  PAN: AABCD9133H	2013-14
77	30/NAG/2019	ITO, Ward 1(4), Nagpur	Prabodh Sadashiv Sadavarte (HUF) 138, Ramnagar, Nagpur - 440010  PAN: AAHHP0169E	2007-08
78	33/NAG/2019	DCIT, Circle-2, Nagpur	M/s Forest Development Corporation of Maharashtra Ltd., Plot No.359/B, FDCM Bhavan, Hingna Road, Ambazari, Nagpur-440036  PAN: AAACF2982K	2015-16

79	45/NAG/2019	ACIT, Amravati Circle, Amravati	Shri Sanjay Shankarrao Jadhao, W-27, MIDC, Amravati – 444607  PAN: AARPJ6547L	2011-12
80	52/NAG/2019	DCIT, Circle 1, Nagpur	Shri Vijay Kumar Wadhwa, Mehadia Square, Abhyankar Road, Dhantoli, Nagpur-440012  PAN: AAMPW1683M	2015-16
81	53/NAG/2019	DCIT, Circle-1, Nagpur	Shri Krishna Kumar Wadhwa, Mehadia Square, Abhyankar Road, Dhantoli, Nagpur-440012  PAN: AAEPW8789N	2015-16
82	54/NAG/2019	DCIT, Circle-1, Nagpur	Shri Suresh Kumar Wadhwa, Mehadia Square, Abhyankar Road, Dhantoli, Nagpur-440012  PAN: AAEPW8787C	2015-16
83	55/NAG/2019	DCIT, Circle-1, Nagpur	Shri Om Prakash Wadhwa, Mehadia Square, Abhyankar Road, Dhantoli, Nagpur-440012  PAN: AAEPW8788P	2015-16
84	67/NAG/2019	ITO, Ward-1, Yavatmal	M/s Babasaheb Naik Kapus Utpadak Sahkari Soot Girani Ltd., A/p Pimpalgaon, Tal. Mahagaon, Dist. Yavatmal-445204  PAN: AAAAB0257B	2009-10

85	86/NAG/2019	DCIT, Circle-2, Nagpur	M/s Somras Distillers, 144, Gupta Niwas, Ramdaspath, Near Jain Mandir, Nagpur-440010  PAN: AAGFS2028A	2001-02
86	104/NAG/2019	ACIT, Circle-4, Nagpur	M/s Kapilansh Dhatu Udyog Pvt. Ltd., Block No.112, Handloom Market, Gandhibagh, Nagpur-440002  PAN: AAACK7380C	2011-12
87	106/NAG/2019	ACIT, Central Circle 2(2), Nagpur	Shri Sudhir Ramswaroop Mundra, 20/3, Priyadashini Colony, Near RTO, Giripeth, Nagpur-440010  PAN: ACWPM7113L	Block period 01.04.1996 to 20.12.2002
88	117/NAG/2019	DCIT, Circle-2, Nagpur	Shri Subhash Ganpatrao Buty (HUF), 306, Buty Bungalow, Rabindranath Tagore Marg, Civil Lines, Nagpur – 440001  PAN: AAKHS4068N	2014-15
89	119/NAG/2019	ACIT, Chandrapur Circle, Chandrapur	M/s A.M.G. Transformer Consortium, Shop No.4, C/o N.S. Associates, Bhuvikas Bank Building, Nagpur Road, Chandrapur Pin-442401  PAN: AANFA4280F	2010-11

90	125/NAG/2019	DCIT, Circle-1, Nagpur	M/s Maharashtra State Mining Corporation Ltd., 07, Vatsalya, Wardha Road, Ajni Chowk, Nagpur-440010  PAN: AABCM1378B	2008-09
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Assessee by : S/Shri S.C. Thakar, Umang Agrawal,  
J.M. Ranade, R.V. Loya, Kailash  
Jogani, L.S. Dewani, Sanjay Thakar,  
R.B. Atal, Manoj Moriyani, Mahavir  
Atal, S.G. Gandhi, Abhay Agrawal,  
M.A. Gohel, Mukesh Agrawal and Kapil  
V. Chandak

Revenue by : Dr. Milind Bhusari, CIT and  
Smt. Agnes P Thomes

सुनवाई की तारीख / Date of Hearing : 14.10.2019

घोषणा की तारीख / Date of Pronouncement : 15.10.2019

### **आदेश / ORDER**

#### **PER BENCH:**

This bunch of appeals preferred by the Revenue for the various assessment years mentioned in the caption emanates from the orders of Commissioner of Income Tax (Appeals). The assessee has preferred CO No.16/NAG/2017 against ITA No.68/NAG/2017.

2. The Ld. AR of the assessee submitted at the outset that the appeals of Revenue are liable to be dismissed on account of low tax effect in terms of recent CBDT Circular No.17/2019 [F No.279/Mise.142/2007-ITJ (Pt)], dated 08-08-2019 read with Circular No.3 of 2018 dated 11.07.2018 revising the

upward monetary limits for filing of appeals in Income Tax Cases before various Appellate Forums. The earlier CBDT Circular No.03/2019 dated 11.07.2018 fixed monetary limit for filing of appeals before the Tribunal at Rs.20 Lakhs. Such limit has been enhanced in the recent CBDT Circular dated 08.08.2019 from Rs.20 lakhs to Rs. 50 Lakhs. The Ld. AR of the assessee pointed that tax effect involved including surcharge and Cess in all the appeals is less than Rs.50 Lakhs.

3. The Ld. DR fairly admitted that in the present appeals by the Department tax effect is less than Rs.50 Lakhs.

4. Both sides heard. The Revenue is in appeal against the order of Ld. CIT(Appeals) in deleting the additions. Undisputedly, the tax effect involved in these appeals is less than the monetary limit prescribed by the recent CBDT Circular No.17/2019 [F No.279/Mise.142/2007-ITJ (Pt)] dated 08-08-2019 read with Circular No.3 of 2018 dated 11.07.2018 for filing of appeals before the Tribunal by the Department. The CBDT vide circular dated 08.08.2019 (supra.) has amended Para 3 of Circular No.3 of 2018 dated 11.07.2018 thereby enhancing monetary limit of tax effect from Rs.20 Lakhs to Rs.50 Lakhs for filing appeals by the Department before the Tribunal. Thus, without going into merit of the issues raised in the appeal, in view of the CBDT Circular (supra) the present appeals of the Revenue are dismissed on account of low tax effect. Since the appeals of Revenue are dismissed on account of low tax effect, CO filed by the assessee in CO No.16/NAG/2017 becomes infructuous and hence, the same is also dismissed.

5. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for restoration of appeal, with the requisite material to

show that the appeal is protected by the exceptions prescribed in Para 10 of the Circular dated 11-07-2018 and its amendment dated 20-08-2018.

6. In the result, all the appeals of the Revenue and CO of concerned assessee are dismissed.

Order pronounced on 15<sup>th</sup> day of October, 2019.

Sd/-  
**D. KARUNAKARA RAO**  
**ACCOUNTANT MEMBER**

Sd/-  
**PARTHA SARATHI CHAUDHURY**  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 15<sup>th</sup> October, 2019.  
SB/GCVSR

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The concerned CIT(A)
4. The concerned CIT
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण,  
नागपुर / DR, ITAT, Nagpur.
6. गार्ड फ़ाइल / Guard File.

// True Copy //

आदेशानुसार / BY ORDER,

निजी सचिव / Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.

		Date	
1	Draft dictated on	14.10.2019	Sr.PS/PS
2	Draft placed before author	15.10.2019	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		