

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'F' BENCH,  
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND  
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER

ITA No. 4857/DEL/2015  
[A.Y 2009-10]

The Income tax Officer  
Ward - 34(3)  
New Delhi

Vs.

Shri Sanjay Sawhney  
C - 83, Ashok Vihar  
Phase - 1, Delhi

PAN: ABNPS 4554 P

(APPELLANT)

(RESPONDENT)

Assessee By : Shri S. Krishnan, Adv  
Shri Sachin Jain, FCA

Department By : Smt. Sulekha Verma, CIT- DR

Date of Hearing : 14.10.2019  
Date of Pronouncement : 22.10.2019

**ORDER**

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

With this appeal, the Revenue has challenged the correctness of the order of the ld. CIT(A) - 41, New Delhi dated 23.03.2015 pertaining to A.Y 2009-10.

2. The grievances raised by the Revenue are as under:

- (i) Whether on the facts and in the circumstances of the case and in the law, the CIT(A) had erred in quashing the assessment order as null and void on the ground that the order has not been passed u/s 153 C of the Act. The CIT(A) had decided the issue in total disregard to the basic premises for invocation of section 153 C of the Act. In this present case, there is nothing on record to show that "documents belonging to the assessee was found during the search for invoking section 153 C of the Act. The unsigned MOU between SR Resorts Pvt. Ltd and M/s Kouton Retails Pvt. Ltd. (Searched Party) and thus the said document could not be said to be belonging to the assessee. The CIT(A) therefore overlooked the basic facts in holding the assessment proceedings as null the void.
- (ii) The CIT(A) erred on facts and law in holding that the assessment for the A.Y. 2009-10 is invalid since it is passed u/s 143(3) instead of 153 C. The CIT(A) overlooked the fact that search in the case of the group took place on 19.02.2009 and therefore the assessment proceedings current assessment year 2009-10 ought to have been conducted u/s 3(3) as per provision of the Act.

- (iii) Whether on the facts and in the circumstances of the case and in law, the CIT(A) was right in interpreting the combined reading of proviso to section 153C and sec 153A(l)(b) of the I.T. Act.
- (iv) Whether on the facts and in the circumstances of the case and in law, the CIT(A) was right in quashing the assessment order of the AO merely on the technical ground.
- (v) Whether on facts and in the circumstances of the case, the CIT(A) erred in deleting the addition of Rs. 58775000/- on account of undisclosed sale consideration without proper appreciation of the evidences available on record.
- (vi) Whether on facts and in the circumstances of the case, the CIT(A) erred in deleting the addition of Rs. 21891190/- on account of short term capital loss claimed by the assessee."

3. Briefly stated, the facts of the case are that an action u/s 132 of the Income-tax Act, 1961 [hereinafter referred to as 'The Act'] was carried out on 19.02.2009 in the case of Koutons Group of cases. During the course of search, an Memorandum of Understanding [MOU] relating to transaction of sale and purchase of share capital of M/s S.R. Resorts Private Limited was seized from the corporate office of M/s

Koutons Retail Indi Limited. The assessee is one of the four sellers, whose names are appearing in the MOU.

4. Assessment framed u/s 143(3) of the Act was completed vide order dated 28.12.2010, inter alia, making additions on account of Long Term Capital Gains and Short Term Capital Gains. The assessee challenged the assessment before the first appellate authority and alongwith other grounds of appeal, raised an additional ground challenging the validity of the assessment order framed u/s 143(3) of the Act. It was vehemently contended that the assessment for the concerned Assessment Year should have been completed u/s 153C and not u/s 143(3) of the Act.

5. After referring to various decisions and drawing support from the decision in the case of Shri Jasjit Singh, the ld. CIT(A) came to the conclusion that assessment should have been framed u/s 153C of the Act and, accordingly, treated the assessment framed u/s 143(3) of the Act as void and annulled the same.

6. It is relevant to understand the provisions of section 153C of the Act as it stood during the relevant Assessment Year, which reads as under:

"Notwithstanding anything contained in section 139 section 147, section 148. Section 149, .section 151 and section 153, where the Assessing Officer is satisfied that any money, bullion, jewellery or other valuable article or thing or books of account or documents seized requisitioned belongs or belong to a person other than the person referred to in section 155 - then the books of account or documents or assets seized or requisitioned shall be handed over to the Assessing Officer having jurisdiction over such other person' by Finance Act, 2015", w.e.f 01.06.2015."

7. Subsequently, w.e.f. 01.06.2015, provisions of section 153C has been amended and the same reads as under;

"Notwithstanding anything contained in section 139, section 147, section 148, section 149, section 151 and section 153, where the Assessing Officer is satisfied that:-

- (a) Any money, bullion, jewellery or other valuable article or thing, seized or requisitioned, belongs to or
- (b) Any books of account or documents, seized or requisitioned, *pertains or pertain to*, or any information contained therein, relates to, a person other than the person referred to in

section 153A, then, the books of account or documents or assets, seized or requisitioned shall be handed over to the Assessing Officer having jurisdiction over such other person and that Assessing Officer shall proceed against each such other person and issue notice and assess or reassess the income of the other person in accordance with the provisions of section 153A, if, that Assessing Officer is satisfied that the books of account or documents or assets seized or requisitioned have a bearing on the determination of the total income of such other person for the relevant assessment year or years referred to in sub-section (1) of section 153A."

8. A perusal of the above clearly shows that in the earlier provisions of section 153C of the Act, basic requirement for initiation of section 153C of the Act is that the documents seized or requisitioned belongs to a person other than the person in whose case search has taken place.

9. As mentioned elsewhere, the MOU was found from the premises of M/s Koutons Retail Indi Limited and, therefore, the same cannot be said to be belonging to the assessee. Secondly, throughout the proceedings, the assessee has consistently taken a stand that the said MOU does not belong to him as it was not signed by him. Since the

documents did not belong to the assessee, provisions of section 153C of the Act, as they stood at the relevant point of time, are clearly not applicable. Our view is fortified by the decision of the Hon'ble High Court of Delhi in the case of Pepsi Foods 52 TAXmann.com 220. The relevant findings of the Hon'ble High Court read as under:

"It is evident from the satisfaction note that apart from saying that the documents belonged to the petitioner and that the Assessing Officer is satisfied that it is a fit case for issuance of a notice under section 153C, there is nothing which would indicate as to how the presumptions which are to be normally raised as indicated above, have been rebutted by the Assessing Officer. Mere use or mention of the word 'satisfaction' or the word I am satisfied in the order or the note would not meet the requirement of the concept of the satisfaction as used in section 153C of the said Act. *The satisfaction note itself must display the reasons or basis for the conclusion that the Assessing Officer of the searched person is satisfied that the seized documents belong to a person other than the searched person.* Going through the contents of the satisfaction note, any 'satisfaction' of the kind required under section 153C of the said Act could not be discerned.

[Para 11]

This being the position the very first step prior to the issuance of a notice under section 153C has not been fulfilled. Inasmuch as this condition precedent has not been met, the notices under section 153C are liable to be quashed. [Para 12]"

10. A similar view was taken by the Hon'ble High Court of Delhi in the case of N.S. Software [Firm] 93 Taxmann.com 21 wherein it has been held as under:

*"Where in course of search carried out at premises of a third person, a hard disk was seized and on basis of same proceedings under section 153C were initiated against assessee, since Assessing Officer of searched person failed to record a specific satisfaction as to how said hard disk belonged to assessee, impugned proceedings under section 153C were unjustified.*

11. As mentioned elsewhere, a search in the case of M/s Koutons Retail India Limited was conducted on 19.02.2010, which pertains to earlier provisions of section 153C of the Act, wherein proceedings could have been initiated only if the documents belong to the person other than the person in whose case search has taken place. Since the

documents never belonged to the assessee, proceedings u/s 143(3) cannot be found faulted with.

12. It would be pertinent here to refer to the decision of the coordinate bench in assessee's own case for Assessment Year 2008-09. In that year, the ld. CIT(A) has allowed the appeal of the assessee on merits but the assessee has challenged the legality of the reassessment proceedings u/s 153C of the Act on the ground that no satisfaction was recorded by the Assessing Officer for initiating proceedings u/s 153C of the Act and, secondly, on the ground that no incriminating material was found during the search. The ld. CIT(A) dismissed the legal ground raised by the assessee. However, on merits of the addition, he allowed the appeal of the assessee.

13. The assessee carried the matter before the Tribunal and the assessee sought permission to raise additional ground u/r 27 of the ITAT Rules, 1962. The same was rejected by the Tribunal vide order dated 25.03.2019.

14. The Id. CIT(A) has, while quashing the assessment order framed u/s 143(3) of the Act, relied upon the decision in the case of Shri Jasjit Singh. The decision in the case of Shri Jasjit Singh is totally misplaced as in that case, assessment was framed u/s 143(3) of the Act and the challenge was that the assessment should have been framed u/s 143(3) r.w.s 153C of the Act.

15. In our considered opinion and as mentioned elsewhere, since nothing belonged to the assessee and no search took place in the premises of the assessee, the proper section for adjudication of assessment is section 143(3) of the Act. Considering the facts of the case in the light of judicial decisions discussed hereinabove and keeping in mind the provisions of section 153C of the Act as they stood at the relevant Assessment Year, findings of the Id. CIT(A) are not as per law and the same are, accordingly, set aside, upholding the assessment as a valid assessment u/s 143(3) of the Act.

16. The Id. counsel for the assessee heavily emphasised that in the hands of the other co-share holders who had transferred their shares, alongwith the assessee in earlier Assessment Years, assessment was framed u/s 153C of the Act. In our considered opinion, an error in the

construction of any provision of the law cannot be allowed to perpetuate. The ratio laid down by the Hon'ble Supreme Court in the case of Distributors [Baroda] Vs. UOI and Two Others 155 ITR 120 is most relevant to quote, which reads as under;

"We have given our most anxious consideration to this question, particularly since one of us, namely, P.N. Bhagwati, J. was a party to the decision in Cloth Traders case (supra). But having regard to various considerations to which we shall advert in detail when we examine the arguments advanced on behalf of the parties, we are compelled to reach the conclusion that Cloth Traders case must be regarded as wrongly decided. The view taken in that case in regard to the construction of [Section 80M](#) must be held to be erroneous and it must be corrected. To perpetuate an error is no heroism. To rectify it is the compulsion of judicial conscience. In this we derive comfort and strength from the wise and inspiring words of Justice Bronson in Pierce v. Delameter A.M.Y. at page 18: "a Judge ought to be wise enough to know that he is fallible therefore everyday to learn: great and honest enough to discard all mere pride of opinion and follow truth wherever it may lead: and courageous enough to acknowledge his errors".

17. Coming to the merits of the case, facts on record show that the assessee, alongwith three other persons, sold shares in the company M/s S.R. Resorts Pvt Ltd. The sellers were Shri Sanjay Sawhney, Shri Jasjit Singh, Shri Naresh Jaggi and Shri Bhupinder Pal Singh. Each person held 50,000 equity shares of Rs. 10/- each in M/s S.R. Resorts Pvt Ltd. The shares were sold to Shri DPS Kohli, Shri Bhupinder Singh Sawhney and Shri Gurmeet Singh Sawhney. By virtue of purchase of share capital by the buyers and their nominees, the ownership and management control of M/s S.R. Resorts Pvt Ltd. was transferred. Total consideration for acquisition was agreed at Rs. 60.11 crores.

18. It would be pertinent to mention here that the assessee had made declaration of income of Rs. 8.83 crores on account of LTCG earned by him on sale of shares in M/s S.R. Resorts Pvt Ltd. before the DDIT [INV], Unit 6(1), New Delhi. The Assessing Officer issued notice u/s 142(1) calling for return of income but no compliance was made by the assessee to this notice dated 13.10.2009. On 14.07.2010, another show case notice was served upon the assessee.

19. The ld. counsel for the assessee sought adjournment and on 27.07.2008, the assessee submitted written reply that due to non availability of funds, tax could not be paid. Further, the information relating to loss in shares during the F.Y. 2008-09 was not available, therefore, the return of income for the year under consideration could not be filed.

20. The facts clearly show that though the assessee made categorical admission before the DDIT [INV] declaring income of Rs. 8.83 crores on account of LTCCG arising out of sale of shares of M/s S.R. Resorts Pvt Ltd. and yet did not file any return of income nor any taxes were paid.

21. On 09.08.2010, a questionnaire was issued u/s 142(1) of the Act in which the assessee was required to submit details relating to sale of shares. The relevant question reads as under:

"During the course of search at the Koutons group, from the documents found and seized, It is seen that out of 20,00,000 equity shares of M/s. S.R. Resorts Private Limited, 19,99,999 shares have been transferred in the name of M/s. JEG Hospitality Holdings Private Limited and remaining one share has been transferred in the name of Gurmeet Singh Sawhney

(HUF) a nominee of M/s. JEG Hospitality Holding Private Limited. Other documents seized during the course of search reveal that in acquiring the ownership of M/s. S.R. Resorts Private Limited, S/Sh. Gurmeet Singh Sawhney, Bhupinder Singh Sawhney and Devinder Pal Singh Kohli have made payments apart from payments made by M/s. JEG Hospitality Holding Private Limited a Koutons Group Company. During the course of post search investigation, in compliance to summons issued and served upon you under section 131 of the Income Tax act, 1961, in your written submission dated 20-02-2009, you admitted to have received an amount of Rs. 9:71 crores that on account of sale of your share in M/s. S.R. Resorts Private Limited and earned an income of Rs. 8.83 crores on account of Long Term Capital Gain during the financial year 2008-09 relevant to the assessment year 2009-10. In a letter submitted before the Deputy Director of Income Tax (investigation), Unit VI(1), New Delhi, you have admitted to pay tax on this income. Please state about the details of payments received by you in the given format and also furnish complete copy of Bank Statement showing the receipt of payments received on account of sale of your stake in the company

Date	<b><i>Name of person Making payment/ mode of payment</i></b>	<b><i>Instrument Number</i></b>	<b><i>Amount</i></b>

*No return of income has been filed in compliance to notice under section 142(1) of Income Tax Act, 1961 for the assessment year 2009-10 nor any reply has been furnished in this regard. Please furnish your explanation for non-filing of returns and non-payment of tax as declaration was made by you on behalf of the related group concerns/entities. In case of non-compliance, proceedings will be proceeded with as per provisions of Law."*

22. Once again, the assessee chose not to respond to the questionnaire served upon him.

23. Finally, on 27.08.2010, the assessee filed return of income declaring income from business, other sources and LTCG at Rs. 5,57,32,818/-. After receiving Return of Income, the Assessing Officer issued and served notice u/s 143(2) of the Act and on 29.11.2010, the Assessing Officer recorded statement of the assessee. The statement of the assessee is exhibited at pages 11 to 29 of the assessment order. To the specific questions, the assessee admitted that he has sold 5 lakhs shares of M/s S.R. Resorts Pvt Ltd. but consistently claimed that he has received only Rs. 8.71 crores as share of sale consideration.

24. The Assessing Officer confronted the statement of Shri DPS Kohli, Chairman of Kouton Group who had admitted to have paid cash of Rs. 19.06 crores over and above the amount paid by cheques. The assessee was also told that the buyers have categorically admitted that they have paid Rs. 60.11 crores as total purchase consideration for purchase of 20 lakh shares of M/s S.R. Resorts Pvt Ltd.

25. The assessee was asked to explain why he is claiming to have received only Rs. 8.71 crores. The assessee replied that he has not received any cash and stated that the entire deal was done by Shri Jasjt Singh and he is the right person to be questioned.

26. At this stage, it is pertinent to understand that the buyers who paid cash of Rs. 19.06 crores have declared cash payment as out of their unaccounted income and have paid tax on such declaration.

27. The Assessing Officer very specifically asked the assessee whether he wants to cross examine any of the buyers. The assessee did not avail this opportunity and stated that he wants to cross examine Shri Jasjit Singh only as Shri Jagjit Singh had received the total consideration and no cash was given to him. Further, the

assessee showed his ignorance about the transfer of his stake of shares.

28. A conspectus understanding of facts narrated hereinabove clearly reveals that there is no denial that the shares of M/s S.R. Resorts Pvt Ltd. were sold. It is also not in dispute that Shri Jasjit Singh, Shri Naresh Jaggi, Shri Bhupinder Singh and Shri Sanjay Sawhney [the assessee] were holding 5 lakh shares each. It is also not in dispute that the total consideration was Rs. 60.11. crores.

29. While deleting the additions, the ld. CIT(A) made his own calculations and came to the conclusion that the entire additions have been made on the basis of statement of the buyers. The ld. CIT(A) was of the opinion that even if the statements of the buyers have to be believed, then, after the adjustment of liabilities, the total sale consideration do not match. As according to the ld. CIT(A), the liabilities itself amounted to Rs. 10.51 crores and after deducting the same from the total alleged sale consideration of Rs. 60.11 crores, the balance comes to Rs. 49.60 crores and cheque payments have been made to the tune of Rs. 43.36 crores, then how can cash be paid amounting to Rs. 19.06 crores?

30. In our considered opinion, the ld. CIT(A) is carried away with the claim of liability without going into actual transactions. No doubt, there is a mention of adjustment of liability in the MOU but since the buyers have unequivocally claimed to have paid Rs. 60.11 crores and have also paid taxes on unaccounted income of Rs. 19.06 crores, there should remain no iota of doubt.

31. Consistent stand of the assessee that he has received only Rs. 8.71 crores as sale consideration and rest of the amount must have been received by Shri Jasjit Singh does not hold any water because any part of the sale consideration which has been kept by Shri Jasjit Singh is a matter of civil/crime liability between the assessee and Shri Jasjit Singh and which cannot exonerate the assessee from the liability of Income tax under the Income tax Act as shares which were transferred were in the name of the assessee. Further, it cannot be accepted that the assessee was ignorant of the purchasers as the shares transferred were of private limited company and shares could not have been transferred unless transfer deed was signed by the assessee.

32. The moot question to be decided is as to whether the sale consideration of Rs. 60.11 crores has to be divided equally between the four sellers. In our humble opinion, since all the four persons were holding equal shares in M/s S.R. Resorts Pvt Ltd. i.e. five lakhs each, it is logical to assume that they must have received consideration equally. Therefore, the determination of sale consideration in the hands of the assessee by the Assessing Officer cannot be faulted with. We do not concur with the finding of the Id. CIT(A). In the proper appreciation of facts of the case in hand, the Assessing Officer has rightly divided sale consideration equally in the hands of the sellers and has rightly treated the consideration of Rs. 15.02 crores in the hands of the assessee.

33. We, accordingly, set aside the findings of the Id. CIT(A) and uphold the addition of Rs. 58,77,5000/- on account of undisclosed sale consideration from sale of shares of M/s S.R. Resorts Pvt Ltd.

34. Before parting with this issue, there is one more reason why the Id. CIT(A) deleted the addition and i,e, according to him, there was violation of natural justice in as much as no opportunity to cross examine was given by the Assessing Officer. We do not find any force

in this observation of the ld. CIT(A) because as mentioned elsewhere, the Assessing Officer had categorically asked the assessee whether he wants to question the buyer and in particular the statement of Shri DPS Kohli, who claimed to have made payment of Rs. 60.11 crores, the assessee simply stated that he wants to cross examine only Shri Jasjit Singh, as he was one of the co share holders of M/s S.R. Resorts Pvt Ltd. Therefore, at this stage, even the ld. counsel for the assessee cannot claim that there was violation of principles of natural justice.

35. The next issue relates to deletion of addition of Rs. 2,18,91,190/- on account of STCL claimed by the assessee.

36. As mentioned elsewhere, before the DDIT, the assessee had made a categorical declaration that an income of Rs. 8.83 crores on account of LTCG, STCL of Rs. 2.18 crores was claimed in the return of income and was set off against long term capital gain declared. The Assessing Officer sought explanation from the assessee to justify the claim of STCL.

37. The assessee filed copies of account of brokers from whom he claimed to have made purchases and sale of shares which have resulted into loss. The Assessing Officer found that the entire share transaction as claimed by the assessee is sham. The Assessing Officer was of the firm belief that the assessee has purchased loss on sale of shares so that he could set off against capital gains.

38. When the rejection of loss was agitated before the Id. CIT(A), the Id. CIT(A) was of the opinion that the Assessing Officer did not bring on record any evidence which could prove that there were chances and possibilities to tamper, alter or modify the ledger accounts. The Id. CIT(A) was of the opinion that the Assessing Officer has to adduce evidence which can establish that the details and documents filed by the assessee were incorrect and not genuine. The Id. CIT(A) further observed that the sale and purchase of shares has not been questioned as sale was reflected in the demat account. The Id. CIT(A) grossly erred in directing the Assessing Officer to allow the claim of loss against LTCCG.

39. Before us, the ld. DR strongly supported the findings of the Assessing Officer and vehemently stated that the shares were transacted only between 24 and 26 March 2009 and it is only to claim loss to be set off against LTCG earned by the assessee on sale of shares of M/s S.R. Resorts Pvt Ltd.

40. The ld. counsel for the assessee reiterated what has been stated before the lower authorities.

41. We have given thoughtful consideration to the orders of the authorities below and have carefully understood the factual matrix. The details of copies of account of the brokers are mentioned in the assessment order from pages 40 to 44. The shares have been alleged to have been purchased in the month of March 2009. In this line of trade, no broker would allow credit without charging any interest. There is nothing on record to show that the assessee availed financial assistance from the broker and has paid any interest thereon.

42. The demat account of the assessee also shows transactions from 12.03.2009 onwards. Physical trading of shares has been done away by Indian Bourses and all the transactions are done online through BOLT

and through demat account. If the shares were purchased in physical form, then the onus to prove the genuineness of the transaction is very heavy on the purchaser, and there is nothing on record to show that the assessee has discharged this heavy burden. The Id. CIT(A) has simply deleted the additions stating that the Assessing Officer did not bring any material evidence to show that the said transactions are not genuine.

43. In our considered opinion, the Id. CIT(A) has grossly erred in not appreciating the fact that the assessee alleged to have purchased the shares from various brokers, consideration of which was paid months after the date of purchase and there is no evidence that any financial assistance was taken by the assessee from brokers on which there was any payment of interest. Ignoring such glaring facts emanating from the assessment order, the Id. CIT(A) could not have brushed aside so lightly putting the entire burden on the Assessing Officer without realising that the initial onus is always upon the assessee to prove the genuineness of the transaction.

44. The Assessing Officer, without prejudice to his belief that the transactions are not genuine, went way forward to examine the movement of share price and the same can be understood from the following chart:

Name-Pf the company	Date of purchase and rate	Date of sale and rate	Number of shares traded
ABB Limited	24-03-2009/377.5	26-03-2009/397	25
Ahluwalia Construction	23-03-2009/33	26-03-2009/33	500
Alok Industries	24-03-2009/12.20	26-03-2009/12.20	750
Amtek India	23-03-2009/30.70	26-03-2009/32.20	7700
Assam Company	23-03-2009/7.40	25-03-2009/8.25	3000
Beeyu Overseas	24-03-2009/2.81	26-03-2009/2.83	2500
Berger Paints	26-03-2009/34.80	28-03-2009/34.80	2500
DCW Limited	24-03-2009/7.83	25-03-2009/8.36	2500
Dish TV	23-03-2009/24.90	25-03-2009/23.65	11250
Fortis healthcare	24-03-2009/65.95	26-03-2009/65.75	5000
HFCL	23-03-2009/8.70	25-03-2009/8.11	11938
Hotel Leela	24-03-2009/17.95	26-03-2009/18.45	11000

43. A perusal of the aforementioned chart shows that there is not much variation in the purchase and sale price of the shares which could result into loss of Rs. 2.18 crores. Considering the nature of evidences brought on record, we are of the considered opinion that the

said transaction is not genuine and the Assessing Officer has rightly rejected the loss so claimed by the assessee. We, accordingly, set aside the findings of the Id. CIT(A) and restore that of the Assessing Officer. Ground raised by the Revenue is allowed.

44. In the result, the appeal of the Revenue in ITA No. 4857/DEL/2015 is allowed.

**The order is pronounced in the open court on 22.10.2019.**

Sd/-

[SUDHANSHU SRIVASTAVA]  
JUDICIAL MEMBER

Sd/-

[N.K. BILLAIYA]  
ACCOUNTANT MEMBER

Dated: 22<sup>nd</sup> October, 2019

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. 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	