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

BEFORE SHRI N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER
I.T.A NO. 6141/Del/2015 (A.Y 2010-11)

DCIT, Circle – 26(2), New Delhi. **(APPELLANT)**	Vs	M/s. Vipul Infracon Pvt. Ltd., 14/185-186, Ground Floor, Main Shivalik Road, Malviya Nagar, New Delhi – 110 017 (AACT 4544 M) **(RESPONDENT)**

Appellant by	**Shri Surendra Pal, Sr. D.R**
Respondent by	**Shri Rajesh Arora, C.A**

Date of Hearing	**06.11.2019**
Date of Pronouncement	**07.11.2019**

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed by the Revenue against the order dated 20/07/2015 passed by CIT(A)-I, New Delhi for Assessment Year 2010-11.

2. The grounds of appeal are as under:-

"1. On the facts and in the circumstance of the case and in law the order passed by Ld CIT(A) is erroneous and the learned CIT(A) has erred

(i) Has erred in deleting the addition of Rs.22,50,000/- and Rs.16,30,000/- made by AO on account of interest paid and disallowance of rent expenses respectively.

(ii) Has erred in deleting the addition of Rs.1,09,17,200/- made by AO on account of disallowance of compensation expenses.

(iii) Has erred in deleting the addition of Rs.50,32,287/- made by AO on account of not disclosing maintenance income.

2. The appellant craves, leave or reserving the right to amend modify, alter, add or forego any ground(s) of appeal at any time before or during the hearing of this appeal."

3. The assessee was engaged in the real estate development in Gurgaon and Manesar. It has also received income from services of maintenance of the building. During the year under consideration, the appellant company has received income from sale of real estate and interest income. In the assessment order framed for this year, Assessing Officer has made addition on account of interest payment of Rs.22,50,000/- to M/s Dinesh Nandini Ram Krishna Dalmia Foundation on account of money received amounting to Rs.1.5 crores. Assessing Officer further added Rs. 16,50,500/- on account of assured return in the form of rent paid to Shri Arun Khanna and Kailash Khanna. The Assessing Officer treated these expenses not incurred for business purposes. The Assessing Officer also added Rs.1,09,17,200/- paid to various parties who had booked the units with the assessee. However, subsequent to the booking there was a change in the floor plan, therefore, certain parties who had booked units earlier had opted out from the booking and they were paid compensation. Such expenses were not allowed by the Assessing Officer on the ground that same were not incurred wholly & exclusively for business purposes. The Assessing Officer also added Rs.50,32,287/- on account of the service income not offered by the assessee for taxation pertaining to this year which was not taken into consideration in the A.Y. 2010-11 by the appellant. The Assessing Officer also disallowed Rs.2,56,169/- u/s 14A of the I.T. Act.

4. Being aggrieved by the assessment order, the assessee filed appeal before the CIT(A). The CIT(A) partly allowed the appeal of the assessee.

5. The Ld. DR submitted that the CIT(A) erred in deleting the addition of Rs.22,50,000/- and Rs.16,30,000/- made by the Assessing Officer on account of interest paid and disallowance rent expenses. The Ld. DR submitted that these payments are doubtful and should be remanded back to the Assessing Officer as no proper evidences were submitted before the Assessing Officer.

6. The Ld. AR relied upon the order of the CIT(A).

7. We have heard both the parties and perused all the relevant material available on record. The CIT(A) while deleting Ground No.1(i) has given a categorical finding that the payments made to the parties were verifiable as the payments were received by way of cheques and same was utilized by the assessee for its business purpose for completing the projects. The CIT(A) held as under:

> *"I have considered the submission of the appellant and observation of the Assessing Officer made in the assessment order. It is seen that the appellant has claimed interest payment of Rs.22,50,500/- to M/s Dinesh Nandini Ram Krishna Daimia Foundation and Rs. 16,30,500/- to Sh. Arun Khanna and Kailash Khanna. The appellant has claimed that the builders required huge amount of funds to build the projects. Such funds are not easily available in the form of loan as real estate market was running in recession for last so many years. Therefore, the appellant has to look for other avenues from where funds could be generated for construction purposes. Therefore, the appellant company has entered into an agreement with various buyers to raise the funds for completing the project. In order to raise the funds, the appellant has to provide investors, lenders, security of their funds and fixed returns which appellant had provided to them in the form of booking of space and assured amount of return in the form of interest or rent. The appellant has also claimed that this is a general practice in the market and in support of its contention it has submitted vide Annexure-1 of its submission wherein fixed return or assured rental plan has been offered by M/s ABC Buildcon Pvt. Ltd., M/s Supertech, Assotech Reality and Omex builders in National Capital Region. The appellant claimed that expenses incurred in the form of assured rental plan and assured interest are wholly and exclusively for the business purposes and the same are allowable u/s 37 of the I.T. Act. The appellant has submitted before Assessing Officer as well as before me that it has entered into an*

agreement with M/s Dinesh Nandini Ramkrishna Daimia for booking of space at 'Vipul Tech Square' on Main Golf Course Road, Sector-43, Gurgaon. While booking the space in said project the party i.e. M/s Dinesh Nandini Ram Krishna Daimia Foundation opted for the 'investment return plan' and paid Rs.1.5 crore to the appellant on 30.04.2008. For this appellant as well as M/s Dinesh Nandini Ram Krishna Daimia Foundation entered into an MOU on 09.06.2008. Copy of the said MOU is placed at page 48- SI of the Paper book. In this MOU, it is mentioned that appellant would pay guaranteed investment return to the investor at quarterly intervals. The guaranteed return was fixed at Rs.125/- per sq. ft per month as mentioned in clause (6) of the MOU. This guaranteed investment return was paid to the investor from 1st of May, 2008 till it was completed or leased out to some other party. The appellant has also filed copy of the Form No. 16A at page No. 61 of the paper book, wherein the appellant has deducted TDS on this payment u/s 194A of the I.T. Act. The TDS so deducted has been deposited to the Government account. The appellant claims that this guaranteed return investment has been paid to attract the much needed funds from the customers. If this scheme was not opted by the appellant, then appellant would have borrowed funds from the market and would have paid the interest. Therefore, the expenditure paid in the form of fixed return investment plan is for the purposes of business and same is allowable as business expenditure.

Similarly, the appellant has paid assured rental to Sh. Arun Khanna and Kailash Khanna vide MOU dated 22.09.2008 filed at page No. 68-75 of the paper book. The appellant has received amount for booking in 'Vipul Tech Square' from Sh. Kailash Khanna of Rs.13,32,500/- on 22.09.2008, Rs.19,45,000/- on 23.09.2008 and Rs.21,57,500/- on 24.09.2008 against the booking of space. The similar amount on the very same dates has been received from Sh. Arun Khanna. Both the parties have opted the booking under "assured rental plan scheme". As per the MOU, Sh. Arun Khanna and Kailash Khanna invested in the 'Vipul Tech Square' and have advanced money to the appellant to the tune of Rs.54,35,000/- each on account of various spaces mentioned in the agreement. As per MOU, the appellant has agreed to pay assured rental to these parties from January 2009 till the completion or actual leasing of the space to the third party. The rate of assured return was 125/- per sq. ft. per month. It is submitted by the appellant that though the assured rental was to be paid to Sh. Kailash Khanna and Arun Khanna from January 2009, however, the appellant has requested to these parties that it is not possible to pay assured return from January 2009 and accordingly obtained waiver from these parties till March 2009. The copies of waiver obtained from Sh. Kailash Khanna and Arun Khanna are filed at page 80-85 of the paper

book. The appellant has paid the assured rental to Sh. Kailash Khanna and Arun Khanna from April 2009 of Rs.16,30,498/- each. However, the amount paid from April to September 2009 as assured rental was debited to the 'work in progress' as the construction work was in progress and the assured rental paid from October 2009 to March 31, 2010 was claimed as expenditure in the Profit & Loss A/c. For payment of assured rent to these persons, the appellant has deducted TDS u/s 1941 of the I.T. Act as rent. The TDS certificate issued by the appellant are placed at Page 78 and 79 of the Paper book. It is seen that the appellant has capitalized Rs. 16,30,500/- paid till the month of September, 2009 and the balance payment of Rs. 16,30,500/- paid from October 2009 to 31st March, 2010 has been claimed as expenditure in the Profit & Loss A/c. Since, expenditure incurred by the appellant is for the purpose of business and for meeting its requirements for much needed funds. Therefore, the payment made by the appellant under the head assured rental plan is an allowable expenditure. It is seen that the payment made to these parties is fully verifiable and the funds received from these parties were received by way of cheques and same were utilized by the appellant for its business purposes for completing the project. The payments of assured return in the form of interest to Dinesh Nandini Ram Krishna Dalmia Foundation and assured rental to Sh. Arun Khanna and Kailash Khanna have been made after deducting TDS, therefore, there is no dispute about incurring of expenditure. Since, the funds received from these parties were on the basis of valid MOUs against booking of space and on the basis of fixed return plans offered by the appellant, hence the expenditure incurred was in furtherance of commercial expediency and meeting the fund requirement of the business. In view of the facts discussed above, the claim of the interest payment of Rs.22,50,500/- made to M/s Dinesh Nandini Ram Krishna Dalmia Foundation and assured rent paid to Sh. Kailash Khanna and Arun Khanna of Rs. 16,30,500/- are allowable expenditure. Accordingly, the disallowance made by the Assessing Officer of Rs.22,50,500/- and Rs.16,30,500/- is deleted. As a result, ground of appeal No. 1 and 2 are allowed."

It is pertinent to note that the payment made to the parties was verified by the CIT(A) and the funds received from these parties were received by way of cheques and same were utilized by the assessee for its business purposes for completing the project. The payments of assured return in the form of interest to Dinesh Nandini Ram Krishna Dalmia Foundation and assured rental to Sh. Arun Khanna and Kailash Khanna have been made after deducting TDS,

therefore, there is no dispute about incurring of expenditure. Since, the funds received from these parties were on the basis of valid MOUs against booking of space and on the basis of fixed return plans offered by the assessee, hence the expenditure incurred was for commercial expediency and is a requirement of the business. Thus the CIT(A) has given a detailed finding and there is no need to interfere with the same. Hence, Ground No. 1(i) of the revenue's appeal is dismissed.

8. As regards Ground No. 1(ii), the Ld. DR submitted that the CIT(A) erred in deleting the addition of Rs.1,09,17,200/- made by the Assessing Officer on account of disallowance of compensation expenses. The Ld. DR submitted that the Assessing Officer has rightly made addition as the compensation given by the assessee was not in consonance with the business practices as the properties were sold at a lower rate than the circle rate.

9. The Ld. AR relied upon the order of the CIT(A) and also pointed out various documents.

10. We have heard both the parties and perused the material available on record. The CIT(A) held as under:

> *"I have considered the submission of the appellant and observation made by the AO in the assessment order. It is seen that appellant has claimed an expenditure of Rs. 1,09,17,200/- as compensation expenditure which was paid to the parties who have originally booked the space at 'Vipul Tech Square'. It is claimed by the appellant before the AO as well as before me that at the time of booking of units the layout of the building was in conceptual stage, however, on finalization of the layout there were certain changes in the floor plan. Because of change of the floor plan the existing buyers were reluctant to accept the space according to the revised layout plan and some of the buyers opted out from the booking and the appellant company had to pay compensation to such buyers to avoid litigation with the original buyers. It is claimed by the appellant that it has bought back the units from the following original buyers and paid compensation as under:*

S.No.	Name of the Party	Amount (Rs.)
1.	Puneet Mago & Madhu Mago	23,07,600/-
2.	Anil Chauhan	20,00,000/-
3.	Ashok Kumar Mehta & Banu Mehta	29,52,000/-
4.	Narinder Kumar Chopra	17,84,800/-
5	Sadharth Singh	3,10,400/-
6.	Kaushal Kumar Gupta & Swati Gupta	15,62,400/-
Total (Rs.)		1,09,17,200/-

The appellant has filed copies of the Memorandum of Termination of Agreement with the abovementioned parties which were entered into in the month of November, December, 2009 and January, 2010. These MTAs alongwith the copies of the cheques through which payments were made to these parties are placed from page 111 -132 of the paper book. The appellant has explained the reasons for cancellation of booking by the earlier buyers and subsequent sale of such units are as under:

1. Unit No. 406 was booked by Sh. Puneet Mago and Madhu Mago, having initial area, as per the drawing, 1282 sq. ft. (P.B. Pg.155-160). Due to change in the floor plan and the location of staircase, this particular unit was reduced to the size 568 sq. ft. only. The rate of booking was accordingly enhanced from 3000 per sq. ft. which the allottee did not opt. Hence, the appellant company took the said flat from the customer @ Rs. 4800 per sq. ft. as per the agreement filed at page 111-114 of the paper book after paying compensation of Rs. 1800/- per sq. ft. This particular unit was resold @ Rs.5000/- per sq. ft. to other party. This particular unit was sold to Renu Narang on 24.09.2009. The copy of the agreement entered with Ms. Renu Narang is filed at page 161-163 of the paper book. It is claimed by the appellant that appellant still gained Rs. 200 per sq. ft. in this particular unit which has been credited in the Profit & Loss A/c. The entire receipts of the sale of this unit has been taken to the Profit & Loss A/c. The additional amount paid as compensation was Rs.23,07,600/- to Sh. Puneet Mago and Madhu Mago has been claimed as compensation paid in the Profit & Loss A/c. It is claimed by the appellant that as such there was no loss to the revenue in rebooking of this unit.

2. Unit No. 231: This unit was allotted to Mr. Sidharth Singh. The initial area as per the drawing was 776 sq. ft. However, due to change in the

floor plan, this particular unit was reduced to the size 741 sq. ft. only. The rate of booking was accordingly enhanced from 2200 per sq. ft. to Rs.3150/- per sq. ft. which the allottee did not opt. Hence, the appellant company took the said flat from the customer @ Rs. 2600 per sq. ft. as per the agreement filed from page 115-118 of the paper book. After paying compensation of Rs. 400/- per sq. ft., the same area was rebooked @ Rs.3150/- per sq. ft. in the name of Ajay Raj Singh. Copy of the agreement entered with Ajay Raj Singh is filed at page 170-173 of the paper book. It is claimed by the appellant that appellant still gained Rs.550 per sq. ft. on this particular unit which has been credited in the Profit & Loss A/c. The entire receipts of the subsequent sale of this unit has been taken to the Profit & Loss A/c. The additional amount paid as compensation was Rs.3,10,400/- to Sh. Sidharth Singh has been claimed as compensation paid in the Profit & Loss A/c. It is claimed by the appellant that as such there was no loss to the revenue in rebooking of this unit.

3. Unit No. 417: This unit was allotted to Mr. and Mrs. Kaushal Kumar Gupta having area as per drawing, 868 sq. ft.(P.B. Pg. 147-151). However, due to change in the floor plan, this particular unit was reduced to the size 858 sq. ft. only. The rate of booking was accordingly enhanced to 3000 per sq. ft. which the allottee did not opt. Hence, the appellant company took the said flat from the above party @ Rs. 4800 per sq. ft. as per the agreement entered into in January 2010 which is placed at page 129-132 of the paper book. As per this termination agreement appellant has paid compensation @ Rs.1800/- per sq. ft. The appellant sold this unit @ Rs.5000/- per sq. ft. to Ms. Geetanjali Pahil. It is claimed by the appellant that appellant still gained Rs. 200 per sq. ft. on this particular unit which has been credited in the Profit & Loss A/c. The entire receipts of the sale of this unit has been taken to the Profit & Loss A/c. The additional amount paid as compensation was Rs. 15,62,400/- to Mr. and Mrs. Kaushal Kumar Gupta has been claimed as compensation in the Profit & Loss A/c. It is claimed by the appellant that as such there was no loss to the revenue in rebooking of this unit.

4.1 Unit No. 318: There were two parts in Unit No. 318. The unit which was having area of 1000 sq. ft. was allotted to Mr. Anil Chauhan as per the Memorandum of Understanding filed at page 183-189 of the paper book. However, due to change in the floor plan, this particular unit was reduced to the size of 933 sq. ft. only. The rate of booking was accordingly enhanced to Rs.2800 per sq. ft. which the allottee did not opt. Hence, the appellant company took the said flat from the allottee @ Rs.4800 per sq. ft. as per the Memorandum of Termination of Agreement filed at page 119-121 alongwith the copy of payment of cheque to Sh. Anil Chauhan. This

unit was ultimately sold at Rs.4950/- per sq. ft. to Sh. Ajit Paul and Sons, HUF. The copy of the sale letter is filed at page 190-192 of the paper book. The entire sale consideration of this unit has been credited to the Profit & Loss A/c of Rs.47,61,845/- and the compensation amount of Rs.20,00,000/- was debited to the Profit & Loss A/c.

4.2 The another part of this unit was allotted to Mr. Ashok Kr. Mehta having area as per the drawing, 1440 sq. ft. (P.B. Pg.193-198). This unit was mistakenly sold to other party also and accordingly one unit was sold to two persons. At the time of final settlement, it was observed that a mistake has happened and the appellant did not have any additional area to be given to this party in lieu of his entitlement. Therefore, to avoid unnecessary litigation which was not in the interest of anybody, appellant entered into an understanding with this party and an agreement for termination of the agreement was signed in the month of December, 2009 which is filed at page No. 122-124 of the paper book. As per this agreement, the unit was bought back by the appellant company from Sh. Ashok K. Mehta @ Rs.4800/- per sq. ft. The entire consideration was paid including the money received from Sh. Ashok K. Mehta. The differential amount of Rs.29,52,000/- was debited to compensation account.

5. Unit No. 432: As per the original plan, this unit was allotted to Mr. Narinder Kumar Chopra having area of 776 sq. ft. However, at the time of final delivery, as per the new layout, the size got reduced to 741 sq. ft. The party did not agree to accept the unit of reduced size. Therefore, to avoid the unnecessary litigations which was not in the interest of either of the parties, the appellant entered into a commercial understanding with Sh. Narinder Kumar Chopra which is filed at page 125-128 of the paper book. As per this understanding, this unit was bought back from Sh. Narinder Kumar Chopra @ Rs.4800/- per sq. ft. Accordingly the difference amount of Rs.17,84,800/- was paid to the above party and same was debited to compensation account. However, the appellant company sold this unit to Uttara Devi @ Rs.2500/- per sq. ft. as per the copy of the allotment letter dated 24.09.2009 which is filed at page 179-181 of the paper book. The sale consideration of Rs. 18,52,500/- was credited to the Profit & Loss A/c.

In view of the facts stated above, it is amply clear that the compensation was paid to the parties in whose case the area of the original allotted unit was reduced due to change of the layout of the building. Had the appellant did not pay compensation to these parties it would have led to unnecessary litigations with the appellant and also would have created the bad reputation in the market. To avoid unnecessary litigation, the

appellant reached with an understanding with the original unit holders and bought back the original allotted units from them and paid compensation as per the prevailing market rates. The expenditure incurred was wholly and exclusively for the business purposes. Therefore, the expenditure paid in the nature of compensation is fully allowable u/s 37 of the I.T. Act and disallowance made by the AO of Rs. 1,09,17,200/- is deleted."

Thus, the CIT(A) has given a detailed finding in respect of each unit which was doubted by the Assessing Officer. In fact, the expenditure incurred was wholly and exclusively for the business purposes, which was not refuted by the Assessing Officer during the assessment proceeding as well. Therefore, the Ground No. 1(ii) is dismissed.

11. As regards Ground No. 1(iii), the Ld. DR submitted that the CIT(A) erred in deleting the addition of Rs.50,32,287/- made by the Assessing Officer on account of net disclosing maintenance income. The Ld. DR submitted that the Assessing Officer has made these additions because sufficient documents were not produced before the Assessing Officer.

12. The Ld. AR submitted that before the CIT(A) the assessee filed the additional documents which was though not considered still on the basis of order sheet entries, this issue was decided in favour of the assessee on merit.

13. We have heard both the parties and perused the material available on record. The CIT(A) held as under:

"I have considered the submission of the appellant and observation of the Assessing Officer in the assessment order. It is seen that during the year the appellant had received maintenance income of Rs.50,27,287/- and TDS of Rs.99,998/- was deducted on the same. The appellant had claimed TDS of Rs.99,998/- in the A.Y. 2010-11 but at the same time inadvertently the income related to this TDS was not declared in the Profit & Loss A/c in the A.Y. 2010-11. It is claimed by the appellant that it has neither shown this maintenance income nor claimed the expenses connected to this income which were of Rs.49,31,321/- in the A.Y. 2010-11. It is claimed by the appellant that while merging the Trial Balance in which maintenance

income and maintenance expensed were recorded, the same were left out to be taken in the Profit & Loss A/(L/The appellant offered this income in A.Y. 2011-12 for which the appellant has filed copy of computation of income at page no. 101-104. At page 104, which is Profit & Loss A/c for A.Y. 2011-12, the appellant has shown under the head "income items related to previous year" and offered Rs.1,00,966/- in P&L A/c. It is seen that the mistake was bona fide as this point was pointed out by the AO during the course of the assessment proceedings in F.Y. 2012-13 whereas the appellant had already taken steps to offer this income of Rs. 1,00,966/- in the A.Y. 2011-12 for which return of income was filed on 28.09.201I. During the course of the appellate proceedings, the appellant filed an application under Rule 46A of the I.T. Rules, 1962 on 25.02.2015 alongwith the paper book. The copy of the paper book along with the submission of the appellant was forwarded to the AO vide this office letter dated 10.03.2015. The Assessing Officer submitted his report vide his letter dated 20.03.2015. In this report it is mentioned by the Assessing Officer that at the time of assessment many opportunities were granted to the appellant for submitting the details of the maintenance expenses, however, no details were submitted by the appellant at that time. The AO has further mentioned that appellant had sufficient time to revise the return of income when this mistake was detected by him while finalizing the accounts for A.Y. 2011-12. The return of income for A.Y. 2011-12 was filed on 28.09.2011 whereas time to revise the return of income for A.Y. 2010-11 was available till 31.03.2012. Therefore, the appellant cannot get the benefit of admitting additional evidence at this stage. The AO-has enclosed the copies of the order sheet entries made by the AO for A.Y. 2010-11. I have examined the order sheet entries recorded by the AO, it is seen that there are sufficient opportunities granted to the appellant on various issues. However, the AO has not specifically asked about the expenses relating to maintenance in the proceedings. As regards the AO's observation that it had sufficient time to revise the return of income for A.Y. 2010-11 after the mistake was detected, it is seen that appellant treated it as bona fide mistake and income relating to maintenance was offered in A.Y. 2011-12 by showing it as 'previous year item' in the Profit & Loss A/c. Therefore, the appellant bonafidely believed that once income is offered in subsequent year no harm is caused to the revenue as the rate of taxation is same in both the years. Therefore, the objections raised by the AO for not admitting the additional evidence on the ground that sufficient opportunities were provided to the appellant at the time of assessment and also there was sufficient time with the appellant for revising the return of income are not tenable and the same are rejected. The additional evidence filed by the appellant are admitted as it was a bona fide mistake. Therefore, the AO is directed to give credit of expenses of Rs.49,31,321/-

against the maintenance income of Rs. 50,32,287/- and add the net income of Rs. 1,00,966/- in the A.Y. 2010-11. The Assessing Officer is also directed to pass a consequential order for A.Y. 2011-12 wherein the appellant has already offered income of Rs. 1,00,966/- which may be reduced to that extent in that assessment year. This ground of appeal is partly allowed."

The CIT(A) has given a detailed reasons and despite not admitting additional evidences has taken cognizance that when the mistake was detected by the assessee relating to income in respect of maintenance the same was offered to tax in A.Y. 2011-12 by showing previous year item. Therefore, Ground No. 1(iii) of the revenue is dismissed.

14. In the result, appeal of the revenue is dismissed.

Order pronounced in the Open Court on This 7th Day of November, 2019.

Sd/- Sd/-

(N. K. BILLAIYA) **(SUCHITRA KAMBLE)**
ACCOUNTANT MEMBER **JUDICIAL MEMBER**

Dated: 07/11/2019
Priti Yadav, Sr. PS *

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI

Date of dictation	06.11.2019
Date on which the typed draft is placed before the dictating Member	06.11.2019
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	