

आयकरअपीलीयअधिकरणन्यायपीठरायपुरमें।
IN THE INCOME TAX APPELLATE TRIBUNAL,
RAIPUR BENCH, RAIPUR

BEFORE SHRI ANIL CHATURVEDI, AM AND
SHRI PARTHA SARATHI CHAUDHURY, JM

Sl. No.	ITA No./CO No.	Name of Appellant	Name of Respondent	Asst. Year
1-3	01/RPR/2015 02/RPR/2015 03/RPR/2015	DCIT, Central Circle, Raipur (C.G)	Deepak Luliya HUF C/o Shri Deepak Luliya, D-79, Sector-1, Devendra Nagar, Raipur (C.G) PAN: AAEHD2409L	2010-11 2011-12 2012-13
4-6	CO 108/RPR/2015 109/RPR/2015 110/RPR/2015	Deepak Luliya HUF C/o Shri Deepak Luliya, D-79, Sector-1, Devendra Nagar, Raipur (C.G) PAN: AAEHD2409L	DCIT, Central Circle, Raipur (C.G)	2010-11 2011-12 2012-13
7-12	04/RPR/2015 05/RPR/2015 06/RPR/2015 07/RPR/2015 08/RPR/2015 09/RPR/2015	DCIT, Central Circle, Raipur (C.G)	Shri Deepak Luliya C/o Shri Deepak Luliya, D-79, Sector-1, Devendra Nagar, Raipur (C.G) PAN: ABAPL9525G	2006-07 2008-09 2009-10 2010-11 2011-12 2012-13
13-18	CO 111/RPR/2015 112/RPR/2015 113/RPR/2015 114/RPR/2015 115/RPR/2015 116/RPR/2015	Shri Deepak Luliya C/o Shri Deepak Luliya, D-79, Sector-1, Devendra Nagar, Raipur (C.G) PAN: ABAPL9525G	DCIT, Central Circle, Raipur (C.G)	2006-07 2008-09 2009-10 2010-11 2011-12 2012-13
19-25	10/RPR/2015 11/RPR/2015 12/RPR/2015 13/RPR/2015 14/RPR/2015 15/RPR/2015 16/RPR/2015	DCIT, Central Circle, Raipur (C.G)	ShriPrakashLuliya C/o M/s. Mansharam& Co., Ganjpara, Ramsagar Para, Raipur (C.G) PAN: ABAPL9526F	2006-07 2007-08 2008-09 2009-10 2010-11 2011-12 2012-13

26-32	CO 117/RPR/2015 118/RPR/2015 119/RPR/2015 120/RPR/2015 121/RPR/2015 122/RPR/2015 123/RPR/2015	ShriPrakashLuliya C/o M/s. Mansharam& Co., Ganjpara, Ramsagar Para, Raipur (C.G) PAN: ABAPL9526F	DCIT, Central Circle, Raipur (C.G)	2006-07 2007-08 2008-09 2009-10 2010-11 2011-12 2012-13
33-36	17/RPR/2015 18/RPR/2015 19/RPR/2015 20/RPR/2015	DCIT, Central Circle, Raipur (C.G)	Prakash Kumar Nandlal HUF, C/o M/s. Mansharam& Co., Ganjpara, Ramsagar Para, Raipur (C.G) PAN: AADHN5217M	2007-08 2008-09 2011-12 2012-13
37-40	CO 124/RPR/2015 125/RPR/2015 126/RPR/2015 127/RPR/2015	Prakash Kumar Nandlal HUF, C/o M/s. Mansharam& Co., Ganjpara, Ramsagar Para, Raipur (C.G) PAN:AADHN5217M	DCIT, Central Circle, Raipur (C.G)	2007-08 2008-09 2011-12 2012-13
41-43	21/RPR/2015 22/RPR/2015 23/RPR/2015	DCIT, Central Circle, Raipur (C.G)	Smt. NehaLuliya D-79, Sector-1, Devendra Nagar, Raipur (C.G) PAN: ABHPL5827A	2010-11 2011-12 2012-13
44-46	CO 128/RPR/2015 129/RPR/2015 130/RPR/2015	Smt. NehaLuliya D-79, Sector-1, Devendra Nagar, Raipur (C.G) PAN: ABHPL5827A	DCIT, Central Circle, Raipur (C.G)	2010-11 2011-12 2012-13
47	24/RPR/2015	DCIT, Central Circle, Raipur (C.G)	Smt. Jaya Luliya D-79, Sector-1, Devendra Nagar, Raipur (C.G) PAN: ABKPL4068J	2012-13

48	CO 131/RPR/2015	Smt. Jaya Luliya D-79, Sector-1, Devendra Nagar, Raipur (C.G) PAN: ABKPL4068J	DCIT, Central Circle, Raipur (C.G)	2012-13
49	88/RPR/2015	DCIT, Circle, Korba (C.G)	Shri Ashok Kumar Mittal Opp. Dr. BansiLalMahto, Sitamani, Korba (C.G) PAN: ABOPM8824H	2010-11
50	CO 330/RPR/2016	Shri Ashok Kumar Mittal Opp. Dr. BansiLalMahto, Sitamani, Korba (C.G) PAN:ABOPM8824H	DCIT, Circle, Korba (C.G)	2010-11
51	50/RPR/2016	DCIT, Agrasen Circle 2(1), Bilaspur	M/s. Abha Power & Steel Pvt. Ltd., Industrial Area, Silpahari, Bilaspur (C.G) PAN: AAECA9382L	2010-11
52	171/RPR/2016	JCIT, Range-1, Bilaspur	ShriNishant Jain Flat No.207, Vistar, Shanti Nagar, Ring Road-2, Bilaspur (C.G) PAN: AGEPJ9793M	2011-12
53-54	201/RPR/2016 202/RPR/2016	ITO-1, Mahanadi Complex, Korba (C.G)	M/s. Sun Grace Construction MIG-29, R.P. Nagar, Korba PAN: ABIFS4254K	2008-09
55	240/RPR/2016	ACIT, 3(1), Raipur, (C.G)	Smt. Neelu Sharma H.No.143, Anand Nagar, Raipur, (C.G) PAN: ANBPS1162P	2012-13

56	269/RPR/2016	ITO, Janjgir-Champa (C.G)	Dr. ShriHarisinghChande 1, Govt. Hospital, Champa, Dist. Janjgir-Champa (C.G) PAN: ACXPC8440M	2011-12
57	292/RPR/2016	ITO, Ward 1(1), Bilaspur (C.G)	M/s. Bilaspur Infrastructure Pvt. Ltd., Rajiv Plaza, Bilaspur (C.G) PAN: AACCB4045M	2012-13
58	314/RPR/2016	ITO, Ward 1(3), Raipur	Deenanath Sharma HUF, C/o M/s. Venkatesh Enterprises, Jawaharlal Nehru Ward 37, Sindhi Bazar, Raipur PAN: AAEHD7047Q	2012-13
59	315/RPR/2016	ITO, Ward 3(1), Raipur	ShriRupesh Kumar Saraf, Prop. M/s. Shubh Enterprises, Avanti BaiChowk, Lodhipara, Raipur (C.G) PAN: ANHPS4684C	2012-13
60	318/RPR/2016	ACIT, 2(1), Bhilai	M/s. Dongargaon Paper Mills Pvt. Ltd., Near Mother Mary School, Rajnandgaon. PAN: AAACD5000A	2011-12
61	331/RPR/2016	DCIT, Circle, Korba	M/s. B.B. Verma Niharika Talkies, HIG-9, C-1, C-2, Korba (C.G) PAN: AQLPS2396C	2011-12

62	341/RPR/2016	ACIT, 3(1), Raipur (C.G)	ShriAmarjeet Singh Bhatia B-19, Rajeev Nagar, Raipur (C.G) PAN: ADEPB9326N	2008-09
63	343/RPR/2016	ACIT, Circle 1(1), Raipur	ShriHarminder Singh Hora Vijay Garage, Fafadih, Raipur (C.G) PAN: AANPH2437B	2010-11
64	347/RPR/2016	ACIT, Central Circle 1, Raipur (C.G)	Shri Anil Parakh B-62, Wallfort City, Bhatgaon, Raipur (C.G) PAN: AAVPP1124B	2014-15
65	10/RPR/2017	ACIT, 2(1), Bhilai	ShriNemichandNahar J.K. Villa, Malviya Nagar, Durg – 491001 PAN:ABGPN8107Q	2006-07
66	28/RPR/2017	ITO, Bhatapara	M/s. Krishna Builders Shop No.17, RavishankarShukla Complex, Naka No.01, Parshuram Ward, Bhatapara (C.G) PAN: AAHFK7407J	2008-09
67	62/RPR/2017	ITO, Ward 2(3), Bilaspur	Bajrang Prasad Agrawal (HUF) Mission Hospital Road, Bilaspur (C.G) PAN:AAEHB3171M	2010-11
68-69	63/RPR/2017 154/RPR/2017	ITO, Ward 1(1), Bilaspur	ShriBrijmohanNarang NariyalKothi, Dayalband, Bilaspur (C.G) PAN: ABYPN6542M	2011-12 2012-13

70	86/RPR/2017	DCIT, 4(1), Raipur (C.G)	M/s. Super Iron and Steel Pvt. Ltd., Pritpal Farms House, Raipur (C.G) PAN: AAICS2579R	2012-13
71	88/RPR/2017	ITO, 1(4), Bhilai	Smt. Neeta Jaiswal 60, Raja Ram Mohan Sarani, Amharst Street, Kolkata (West Bengal) – 700009 PAN: AEQPJ8365P	2012-13
72	127/RPR/2017	ACIT, 3(1), Raipur (C.G)	M/s. JagdambaStructurals (India) Pvt. Ltd., Palash Residency, New Purena, Mahaveer Nagar, Raipur (C.G) PAN: AABCJ6930G	2012-13
73	142/RPR/2017	DCIT, Circle 1(1), Bilaspur (C.G)	Shri Mohan Sukumaran Prop. Gayatri Construction, BinduBhawan, Near Carmel School, Raigarh (C.G) PAN: AJFPS7530K	2008-09
74	153/RPR/2017	DCIT, Circle 1(1), Bilaspur (C.G)	M/s. Inspire Industries Pvt. Ltd., Lakshmi Towers, VyaparVihar, Bilaspur (C.G) PAN: AABC17922D	2013-14
75	167/RPR/2017	ITO-3, Raigarh (C.G)	Smt. Seema Devi Agrawal Near Girls College, SevaKunj Road, Raigarh (C.G) PAN: AFFPA4990K	2011-12

76	168/RPR/2017	ITO-3, Raigarh (C.G)	M/s. SCC Investment Pvt. Ltd., Near Girls College, SevaKunj Road, Raigarh (C.G) PAN: ABSFS6955M	2011-12
77	187/RPR/2017	DCIT, Circle-1(1), Bilaspur (C.G.)	M/s. Vineet Singh Construction Com. Pvt. Ltd. Shop No.03, Kashyap Complex, InduUdyanChowk, Jarhabhata, Bilaspur-495001 (C.G.) PAN:AABCV7141D	2014-15
78	196/RPR/2017	ITO-2(1), Raipur (C.G.)	Shri Manish Richaria, 27, Aishwariya Residency, G.E. Road, Raipur (C.G.) PAN:ACTPR4291F	2013-14
79	257/RPR/2017	ITO-1(3), Bhilai (C.G.)	Smt. SimaranjitKaurSindu, C-1/A-53, Surya Vihar Colony, Junwani Road, Bhilai (C.G.) PAN:ALZPK1966B	2011-12
80	262/RPR/2017	ACIT, Circle 1(1), Raipur (C.G.)	ShriManojMantri, Prop. Of Vedant Cable & Electricals, Arihant Complex, Station Road, Raipur (C.G.) PAN:ACCPM4023B	2014-15
81	CO 12/RPR/2017	ShriManojMantri, Prop. Of Vedant Cable & Electricals, Arihant Complex, Station Road, Raipur (C.G.) PAN:ACCPM4023B	ACIT, Circle 1(1), Raipur (C.G.)	2014-15

82-84	IT(SS) 01/RPR/2017 02/RPR/2017 05/RPR/2017	ACIT, Central Circle-1, Raipur(C.G.)	M/s. Jainam Builders Pvt. Ltd. 32, Aashirwad Towers, Near Raj Talkies, G. E. Road, Raipur (C.G.) PAN:AABCJ4511D	2010-11 2011-12 2014-15
85	05/RPR/2018	ITO, Dhamtari	M/s. MaaChandi Rice Industries, Bhothli Road, Dhamtari-493773 PAN:AAOFM6916H	2014-15
86	34/RPR/2018	ACIT (Central)-2, Raipur (C.G.)	ShriDamodar Das Mundra, MundraNiwas, RamadhinMarg, Rajnandgaon (C.G.)- 491441 PAN:AAVPM5051C	2015-16
87	83/RPR/2018	ACIT, Circle-1(1), Raipur (C.G.)	M/s. Baldev Alloys Pvt. Ltd. C/o. M/s. J. R. Traders, Hotel Satkar, Gali Station Road, Station ward, Raipur (C.G.) PAN:AACCB3870G	2012-13
88	64/RPR/2018	ITO-4(3), Raipur (C.G.)	ShriMukeshChopda, Prop. M/s. RajgharanaJwellers, 11/546, Main Road, Sadar Bazar, Raipur (C.G.) PAN:ABZPC8037H	2010-11
89	CO 03/RPR/2018	ShriMukeshChopda, Prop. M/s. RajgharanaJwellers , 11/546, Main Road, Sadar Bazar, Raipur (C.G.) PAN:ABZPC8037H	ITO-4(3), Raipur (C.G.)	2010-11

90	109/RPR/2018	ACIT (Central)-2, Raipur (C.G.)	Shree Shyam Sponge and Power Ltd. B-8 & 9, Sector-C, Purla Industrial Area, Sarona, Raipur (C.G) PAN:AAHCS1901N	2013-14
91	129/RPR/2018	ACIT, Central Circle-1, Raipur (C.G.)	ShriPankajMulchand Lahoti, D-29, Wallfort City, Bhatagaon, Raipur (C.G.) PAN:ABBPL9655J	2014-15
92	CO 13/RPR/2018	ShriPankajMulcha ndLahoti, D-29, Wallfort City, Bhatagaon, Raipur (C.G.) PAN:ABBPL9655J	ACIT, Central Circle- 1, Raipur (C.G.)	2014-15
93	141/RPR/2018	ITO-3(2), Raipur (C.G.)	Smt. BabitaArya, W/o. ShriBahadurArya, Dornacharya Education Society, New Rajendra Nagar, Raipur (C.G.) PAN:ADVPA3049B	2014-15
94	181/RPR/2018	ACIT, Central Circle 1, Raipur (C.G)	Smt. NamrataKankaria, H.No.31/299, Sumeet Bungalow, Near C M House, Civil Lines, Raipur (C.G) PAN: AJAPD2269B	2015-16
95	CO 16/RPR/2018	Smt. NamrataKankaria, H.No.31/299, Sumeet Bungalow, Near C M House, Civil Lines, Raipur (C.G) PAN: AJAPD2269B	ACIT, Central Circle 1, Raipur (C.G)	2015-16

96	182/RPR/2018	ACIT, Central Circle 1, Raipur (C.G)	ShriKiranBaiKankariya D-102, Devendra Nagar, Sector 4, Raipur (C.G) PAN: AEYPK1509A	2014-15
97	CO 17/RPR/2018	ShriKiranBaiKankariya D-102, Devendra Nagar, Sector 4, Raipur (C.G) PAN: AEYPK1509A	ACIT, Central Circle 1, Raipur (C.G)	2014-15
98	187/RPR/2018	ACIT, Central Circle 2, Raipur (C.G)	SardarBaldeo Singh Bhatia Bus Stand Road, Rajnandgaon, Raipur (C.G) PAN: AINPB7454J	2012-13
99	209/RPR/2018	ITO, Ward 3(4), Raipur (C.G)	Smt. Pushpa Ben Desai Through L/H Jaisukhlal Desai, Ward No.36, M/s. Kishore Trading Co., Moudhpara, Opp. Anand Talkies, Raipur (C.G) PAN: ACUPD1847Q	2014-15
100	CO 01/RPR/2019	Smt. Pushpa Ben Desai Through L/H Jaisukhlal Desai, Ward No.36, M/s. Kishore Trading Co., Moudhpara, Opp. Anand Talkies, Raipur (C.G) PAN: ACUPD1847Q	ITO, Ward 3(4), Raipur (C.G)	2014-15

101	214/RPR/2018	ITO, Ward 3(3), Raipur (C.G)	Shri Anil Kumar Gadiya J-106, Megha Furnishing, Textile Market, Pandri, Raipur (C.G) PAN: ADBPG8620L	2014-15
102-104	IT(SS) 01/RPR/2019 02/RPR/2019 05/RPR/2019	ACIT, Central Circle 1, Raipur (C.G)	M/s. Goodluck Global Pvt. Ltd., Boria Road, Santoshi Nagar, Raipur (C.G) PAN: AACCG1901H	2009-10 2010-11 2014-15
105-107	IT(SS) 06/RPR/2019 07/RPR/2019 08/RPR/2019	ACIT, Central Circle 1, Raipur (C.G)	M/s. Radha Realities Pvt. Ltd., Boria Road, Santoshi Nagar, Raipur (C.G) PAN: AADCR4036R	2008-09 2009-10 2012-13
108-109	IT(SS) 09/RPR/2019 10/RPR/2019	ACIT, Central Circle 1, Raipur (C.G)	M/s. Goodluck Universal Pvt. Ltd., Boria Road, Santoshi Nagar, Raipur (C.G) PAN: AAECG2117K	2013-14 2014-15
110	10/RPR/2019	DCIT, Circle 3(1), Raipur (C.G)	ShriAmitAgrawal 48, Aishwarya Residency, Telibandha, Raipur (C.G) PAN: ACOPA8065F	2014-15
111	20/RPR/2019	ACIT-1(1), Raipur (C.G)	ShriShyam Sunder Sharma "Panchvati", GokulChandramaMandir Road, Budhapara, Raipur (C.G) PAN: AJNPS2571E	2013-14
112	CO 02/RPR/2019	ShriShyam Sunder Sharma "Panchvati", GokulChandrama Mandir Road, Budhapara, Raipur (C.G) PAN: AJNPS2571E	ACIT-1(1), Raipur (C.G)	2013-14

113	21/RPR/2019	ACIT-1(1), Raipur (C.G)	Shri Sunil Kumar Sharma "Panchvati", GokulChandramaMandir Road, Budhapara, Raipur (C.G) PAN: AJJPS3829D	2013-14
114	CO 03/RPR/2019	Shri Sunil Kumar Sharma "Panchvati", GokulChandrama Mandir Road, Budhapara, Raipur (C.G) PAN: AJJPS3829D	ACIT-1(1), Raipur (C.G)	2013-14
115	26/RPR/2019	ITO, Jagadalpur, (C.G)	ShriRajendra Prasad Sinha Dau Mill Gali, Nayapara, Jagadalpur,(C.G) PAN: ACTPS8796A	2015-16
116	61/RPR/2019	ITO, Ward 2(1), Raipur (C.G)	M/s. Lucky Engineering & Fabrication Pvt. Ltd., Transport Nagar, Raipur (C.G) PAN: AABCL2992E	2010-11
117	78/RPR/2019	ITO, Ward 2(1), Raipur (C.G)	Shri Anil Kumar Agrawal C/o Sky Automobiles, GE Road, Mahoba Bazar, Raipur (C.G) PAN: ABJPA1787C	2012-13
118	138/RPR/2019	ACIT (Exemption), Raipur (C.G)	Maharshi Mahesh Yogi Vedic Vishwavidyalaya, University Building, Lamti, Vijay Nagar, Jabalpur (M.P) PAN: AAAJM1070C	2008-09

119	CO 08/RPR/2019	Maharshi Mahesh Yogi Vedic Vishwavidyalaya, University Building, Lamti, Vijay Nagar, Jabalpur (M.P) PAN: AAAJM1070C	ACIT (Exemption), Raipur (C.G)	2008-09
120	131/RPR/2016	DCIT-1(1), Raipur (C.G)	M/s. Maruti Clean Coal & Power Pvt. Ltd., Ward No.42, Building No.14, Near PWD Chowk, Civil Lines, Raipur (C.G) PAN: AADCM4810C	2011-12
121	127/RPR/2016	ITO, Ward 2(1), Bilaspur (C.G)	M/s. Hanukripalpat Pvt. Ltd., 8/37, Babla Mill, Gudhiyari, Raipur (C.G) PAN: AABCH5011J	2012-13

Assessee by :ShriSunil Kumar Agrawal, Ms. Laxmi Sharma,
Shri G.S. Agrawal, Ms. RichaKhatrri,
Shri R.B. Doshi, Shri Y.K. Mishra,
ShriVeekaasSharma, ShriAmitMaloo,
ShriMikhileshBegani, Shri PraveenKhandelwal,
Shri S.R. Rao, Shri B.H. Shah,
Shri S.C. Maheshwari, Shri Ravi Agrawal,
Shri Dinesh Jain, Shri R.K. Sonchhatra,
Shri R.K. Chawde, Shri R.K. Singhania,
Shri Vijay Mohan Sharma, ShriMoolchand Jain,
Shri Malay Majithai, Shri B.K. Shukla
(Dy.Registrar) and Shri G.C. Jain

Revenue by :ShriR.K. Singh, Shri P.K. Mishra,
Shri A.K. Lashkar, Shri D.K. Jain,
Shri R.M. Mujumdar, Shri Sanjay Kumar and
Smt. AnubhaTahGoel

सुनवाईकीतारीख/ Date of Hearing : 06.11.2019	घोषणाकीतारीख / Date of Pronouncement: 06.11.2019
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आदेश / ORDER

PER BENCH :

These 88 appeals by the Revenue and 33 Cross objections by the assessees relate to different assessees and differentassessment years.

2. The Ld. DRs filed applications seeking permission to withdraw all the appeals of Revenue in view of 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. He further submitted that 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 (supra) from Rs.20 lakhs to Rs. 50 Lakhs. Thus, the tax effect on the addition is less than Rs.50 Lakhs.

3. The Ld. ARs representing several assesseees filed their respective applications seeking permission to withdraw their Cross Objections in view of withdrawal of appeals by the Revenue on account of low tax effect.

4. Both sides heard. The Revenue is in appeal against the respective orders 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. Since the Ld. DR and Ld. ARs filed applications for withdrawal of appeals and cross objections, we accordingly, permit them to withdraw all the appeals and cross objections. Accordingly, all the appeals and cross objections are being dismissed as withdrawn.

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 combined result, all the appeals of the Revenue are dismissed and cross objections filed by the assessee are also dismissed.

Order pronounced in the Open Court on 6th November, 2019.

Sd/-
PARTHASARATHI CHAUDHURY
JUDICIAL MEMBER

Sd/-
ANIL CHATURVEDI
ACCOUNTANT MEMBER

रायपुर/ RAIPUR ; दिनांक / Dated :6th November, 2019.
GCVSR/SB

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, रायपुरबेंच,
रायपुर / DR, ITAT, Raipur Bench, Raipur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

//True Copy//

Senior Private Secretary
आयकरअपीलीयअधिकरण, रायपुर/ ITAT, Raipur.

		Date	
1	Draft dictated on	06.11.2019	Sr.PS/PS
2	Draft placed before author	06.11.2019	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		