

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI 'C' BENCH, NEW DELHI
(THROUGH VIDEO CONFERENCE)**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
AND**

MS. MADHUMITA ROY, JUDICIAL MEMBER

ITA Nos. 301/DEL/2006; 858 & 859/DEL/2006
[Assessment Years: 2000-01; 2001-02 & 2002-03]

M/s GAIL (INDIA) LTD.,
16, BHIKAJI CAMA PLACE,
NEW DELHI
(PAN : AAACG1209J)
[Appellant]

VS. ADDL. CIT, RANGE-12,
C.R. BUILDING,
NEW DELHI

[Respondent]

Date of Hearing : 24.11.2020
Date of Pronouncement : 27.11.2020

Assessee by : Sh. Rohit Jain, Adv.; Ms.
Deepshree Rao, CA & Sh.
Vibhu Gupta, CA
Revenue by : Ms. Sunita Singh, CIT(DR)

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

ITA Nos. 301/Del/2006; 858/Del/2006 & 859/Del/2006 are 03 separate appeals filed by the Assessee against the 03 separate orders of the Ld. CIT(A), New Delhi for the assessment years 2000-01, 2001-02 & 2002-03 respectively. Since common grounds are involved in all these appeals which were heard together and are

being disposed of by this common order for the sake of convenience.

1.1 We first address the Assessee's Appeal i.e. ITA No. 301/Del/2006 (AY 2000-01). The assessee has raised the following grounds:-

1. *That on facts and circumstances of the case and in law, the Commissioner of Income-tax (Appeals) - XV {briefly "the CIT (A)"}* erred in holding that appellant was not entitled to deduction under sections 80I & 80 IA of the Act amounting to Rs.156.5 crores.
2. *That on the facts and circumstances of the case and in law, having accepted that appellant is engaged in manufacture of LPG for which 80%(appx.)of gas was processed, the authorities below erred in holding that appellant is not an industrial undertakings engaged in manufacture or production of different article or thing.*
3. *That on the facts and circumstances of the case and in law, the CIT (A) erred in confirming the disallowance of 50%of LPG profits on an estimated basis amounting to Rs. 41.32 Crores.*
4. *That on the facts and circumstances of the case and in law the CIT(A)erred in confirming the disallowances of*

Rs.40.55 lakh on account of amortization of the cost of lease hold land as a capital expenses.

5. That on the facts and circumstances of the case and in law, CIT (A) erred in upholding the sales, interest and miscellaneous income of Rs.1125.11 lakh relating to pre-commencement stage of plant as income from other sources, rather than abating the same from the construction cost of the plant.

6. That on the facts and circumstances of the case and in law, the CIT(A)erred in confirming disallowance of the provision for wages of Rs.1118.24 lakh on account of wage settlement of pay revision arrears of staff holding it as contingent expense.

7. That on the facts and circumstances of the case and in law, the CIT(A)erred in confirming the expenditure on new projects of Rs.35.80 lakh incurred on purchase of data packages to facilitate in bidding for gas block offered by MOP&NG as capital expenditure in absence of production sharing agreement between GAIL and Central Govt.

8. That on the facts and circumstances of the case and in law, the CIT(A) erred in confirming the expenditure on

consultancy for newly commissioned plant of 803.47 lakh on account of technical fee and traveling to tide over the initial glitches as capital expenditure.

9. *That on the facts and circumstances of the case and in law, the CIT(A) erred in confirming disallowance u/s 14A of Rs.2629.80 lakh on notional interest burden and administrative charge calculated by assessing authority in its own way to earn tax free dividends.*

10. *That on the facts and circumstances of the case and in law, the CIT(A) erred in confirming disallowance of Rs873.39 lakh of depreciation on account of the capitalization affected due to exchange rate variation.*

11. *That on the facts and circumstances of the case and in law, the CIT(A) erred in confirming disallowances of Rs.29.16 lakh towards fee paid to M/s EIL for selection of computer configuration for LAN/WAN and for Y2K compliance as capital expenditure.*

12. *That on the facts and circumstances of the case and in law, the CIT(A) erred in confirming disallowances of Rs.32.06 lakh towards payment of Right of Use treating these-expenditure as capital.*

13. That on the facts and circumstances of the case and in law, the CIT(A)erred confirming foreign exchange variation on Revenue account of Rs, 21.82 lakh on reinstatement of liabilities on account of change in exchange rate.

14. That the orders passed by the Assessing Officer and the CIT(A)are bad in law and void ab-inito.

15. the appellant prays for leave to add, alter, amend or vary any of the grounds either before or at the time of hearing of appeal.

2. The issues raised by assessee in ground nos. 1, 2 & 3 are squarely covered by the order of the Coordinate Bench in ITA No. 4454 and 4642/Del/2013 in assessee's own case for the assessment year 1996-97 which order has been followed by the tribunal in AY 1997-98 and 1998-99 in ITA No. 4057 and 5091/Del/2014 and 5775 and 5912/Del/2014. For the detailed reasons given therein ground nos. 1, 2 and 3 are allowed.

3. Ground no. 4 relates to amortization of leasehold expenses. During the course of assessment proceedings, the AO noticed that assessee has claimed deduction of Rs. 40.55 lacs on account of amortization of leasehold expenses paid by the assessee to various local government authorities for lease on rent. The AO was of the

firm belief that the same is of capital in nature and hence, not allowable. The action of the AO was upheld by the Ld. CIT(A).

3.1 We find that this issue is no more res integra as the same has been decided against the assessee and in favour of the revenue by the Hon'ble Delhi High Court in assessee's own case in assessment year 1997-98 in ITA No. 956 and 957/2011 vide order dated 5.11.2012 [27 taxman.com 97]. Since the issue has been decided against the assessee by the Hon'ble Jurisdictional High Court, this ground is accordingly dismissed.

4. Ground no. 5 relates to taxation of sales and interest income relating to new plant. The underlying facts of this issue are that during the relevant previous year a new plant namely LPG plant at Pata was commissioned. The trial runs in relation to the above plant, commenced in November, 1999 and were concluded with the commissioning of the above project for commercial production in March, 2000. During this period, the assessee earned the following revenue:-

i.	Sales	Rs. 10.23 crores
ii.	Interest income	Rs. 0.92 crores
iii.	Misc. Income	<u>Rs. 3.84 crores</u>
		Rs. 15.09 crores

During this trial run, the assessee has also incurred certain expenditure which was revenue in nature totalling to Rs. 72.92 crores. The excess of expenditure over income amounting to Rs. 57.83 crores was transferred to Capital Work In Progress. However, the AO treated the income of Rs. 15.09 crores as income from other sources. The Ld. CIT(A) upheld the action of the AO.

4.1 Before us, the counsel for the assessee stated that netting off of revenue and the expenditure were transferred to Capital Work In Progress which is supported by the decision of the Hon'ble Supreme Court of India in the case of Bokaro Steel 236 ITR 315 and Karnal Cooperative Sugar 243 ITR 2.

4.2 Per contra, Ld. DR supported the findings of the AO.

4.3 We have carefully considered the orders of the authorities below. In our considered opinion, the assessee has rightly netted off the expenditure during trial run with the income of trial run and the balance has been rightly transferred to capital work in progress. We accordingly, direct the AO to delete the revenue of Rs. 15.09 crores from the head 'income from other sources'. Accordingly, the ground no. 5 is allowed.

5. Ground no. 6 relates to the provision of wage revision of Rs. 11.18 crores. The underlying facts in this issue are that as per the policy of the Department of Public Enterprises, Ministry of Industry,

Government of India, the wages of the employees of the appellant company are required to be revised every 5 years. The last pay revision took place w.e.f. 1.1.1992 and accordingly the next pay revision was due on 1.1.1997. On the basis of wage settlement amounting to Rs. 11.13 crores and claimed deduction thereof in the return of income, the AO was of the view that the provision on the ground of treating the above liability towards pay revision is contingent in nature since the wage settlement agreement had been entered into the following assessment year and not during the year under consideration. Accordingly, the addition of Rs. 11.18 crores was made which was confirmed by the Ld. CIT(A).

5.1 Before us, the Ld. counsel for the assessee vehemently stated that in view of the binding policy of the Government of India for pay revision of the assessee's employees, the assessee has made the provision since the pay revision was due w.e.f. 1.1.1997. It is a say of the counsel that the liability of the assessee had been crystallised and being ascertained liability should be allowed as deduction.

5.1.1. Per contrar, the Ld. DR supported the findings of the AO.

5.2 We have given the thoughtful consideration of the orders of the authorities below. We find that on identical set of facts in the year 1999-2000, the assessment of the assessee was subject to

revisionary proceedings of the Ld. Commissioner u/s. 263 of the Act. The matter travelled upto the Tribunal and the Tribunal in ITA No. 2577/Del/2004 set aside the order of the Ld. CIT and allowed the claim of deduction of the provision of wage revision. The relevant finding of the Tribunal are read under-

"8. In this case, from the order of the Ld. CIT it is clear that, by way of internal office order passed on 28.12.1998, a Committee was constituted for holding discussions with the Representatives of Employees for formulating an approach of the Board of Directors, towards the pending pay revision w.e.f. 1.1.1997. The Department of Public Enterprises, issued an office memo on 14.1.1999, authorizing the Public Sector Undertaking to start wage revision negotiations with the workers. It was thereafter on 17.8.1999, that the annual accounts of the company were certified by the Directors, wherein a provision for the above pay revision liability, was made in the accounts. The issue is whether a provision made towards impugned pay revision is allowable as a deduction or not.

8.4 In our considered view, though the date of signing of the MOU i.e. 24.09.2000, which is done after the approval of the Department of Public Enterprises, the negotiations were completed during the year and the liability was known as liability accrued from the effective date of commencement. It is also to be pointed out that the provisions for salary was not a contingent liability. It was in respect of outcome of the decision of the DPE.”

8.5 Consistent with the views taken by the Jurisdictional High Court as well as Hon'ble Kerala High Court, we hold that the provision for wages made towards impending pay revision, should be allowed as a deduction. The Ld. CIT(A) has not made any effort to prove that the quantum of provision made is unrealistic or imaginary. Under these circumstances we hold that the claim of the assessee is allowable.”

5.2.1 Since the issue is now settled in favour of the assessee and against the Revenue, we direct the AO to delete the impugned addition. The ground no. 6 is accordingly allowed.

6. Ground No. 7 relates to the expenditure on new project amounting to Rs. 35.80 lacs. The underlying facts of this issue are that as part of its business of exploration and production of gas, explores, on a regular basis, various business opportunities and possibilities for further developing the existing business. As part of this process, the appellant, on a regular basis, incurs expenses on bidding, filing tenders, pursuing various new projects related to exploration of gas, etc. In order to expand its existing network, during the year under consideration, the assessee incurred expenditure of Rs. 35.80 lacs being the payment made to ONGC as reimbursement of expenses incurred and paid by ONGC for obtaining "seismic data" from various parties pertaining to particular proposed contract area. The AO was of the firm belief that the aforesaid expenditure had been incurred in respect of new line of business which is not part of the appellant existing business and hence, it is capital in nature. The action of the AO was upheld by the Ld. CIT(A).

6.1 Before us, Ld. Counsel for the assessee stated that the expenditure of Rs. 35.80 lacs has been incurred for exploring the new business opportunities in the field of exploration, production and distribution of gas which was the existing business of the assessee. It is a say of the counsel that similar market expenses

have held to be allowable by the tribunal in ITA No. 4454 and 4642/Del/2013 vide order dated 26.10.2020 for AY 1996-97. The Ld. Counsel also placed reliance on various judicial decisions.

6.2 Per contra, the Ld. DR strongly supported the findings of the lower authorities.

6.3 We have given thoughtful consideration of the orders of the authorities below. There is no dispute that the assessee is engaged in the business of exploration, production and distribution of gas. In furtherance, of its business ONGC was engaged to collect seismic data for different contract areas for which ONGC incurred expenditure of Rs. 35.80 lacs which was reimbursed by the assessee and claimed as expenditure. In our considered opinion, the authorities below have erred in treating the same as being incurred in respect of new line of business as the same was very much for the existing business. A similar view was taken by the Tribunal in assessment year 1996-97 (Supra). Therefore, we find merit in the claim of the assessee and accordingly direct the AO to delete the addition of Rs. 35.80 lacs. The ground no. 7 is accordingly allowed.

7. Ground no. 8 relates to claim of expenditure of technical / consultancy fees of Rs. 8.03 crores in respect of newly commissioned plant. The underlying facts in this issue show that a new plant namely UP Petrochemicals Plant at Pata was

commissioned. However, after commissioning of the said plant some expenditure on consultancy fees and travelling a technical experts. The AO was of the opinion that since the capitalised value of the said plant has been increased the expenses on consultancy and travelling expenses of technical experts shall also required to be treated as having been incurred in respect of setting up of plant and consequently capitalised. The Ld. CIT(A) upheld the findings of the AO.

7.1 Before us, the counsel for the assessee vehemently stated that the said expenditure was very much revenue in nature as it has been incurred after the plant had been commissioned and was incurred in the normal course of business.

7.2 The Ld. DR strongly supported the orders of the lower authorities.

7.3 We have carefully considered the orders of the authorities below. In our considered opinion, since the expenditure of Rs. 8.03 crores has been incurred after the commissioning of the plant and since this expenditure was necessary for the smooth functioning of the operation of assessee and the same had been incurred to overcome certain initial technical glitches. It is definitely of revenue in nature. We accordingly direct the AO to delete the addition of Rs.

8.03 crores. The ground no. 8 is accordingly allowed. The Additional ground no. 16 is accordingly become infructuous.

8. Ground no. 9 relates to the disallowance made u/s. 14A of the Act. During the course of certain assessment proceedings, the AO noticed that the assessee has received dividend income of Rs. 18.96 crores. The AO was of the opinion that assessee must have incurred certain expenditure for earning the exempt dividend income. By applying the provision of section 14A of the Act the AO computed the disallowance of Rs. 26.29 crores which was confirmed by the Ld. CIT(A).

8.1 Before us, the counsel for the assessee stated that the assessee was directed to purchase shares of ONGC by the Government for disinvestment and cross purchase of shares of PSU and pursuant to the directions of the Government of India, the assessee invested Rs. 556.28 crores out of which Rs. 450 crores was paid as advance in financial year 1998-99 and balance Rs. 106.28 crores was paid in the year under consideration. It is a say of the counsel that the entire investments have been made out of own funds and therefore there should not be any disallowance u/s. 14A of the Act. The counsel further pointed out that nowhere in his assessment order, the AO has recorded any satisfaction before proceeding to make disallowance u/s. 14A of the Act.

8.2 Per contra, Ld. DR strongly supported the findings of the AO. It is a say of the Ld. DR that a reasonable disallowance has to be made for earning exempt dividend income.

8.3 We have carefully considered the orders of the authorities below. We find that the AO has applied the adhoc interest @12% per annum for computing the disallowance. The AO has nowhere examined the availability of own funds with the assessee. In our considered opinion, if sufficient interest free funds are available and even if there are borrowed funds, the presumption would be that the investment have been made out of own funds. Our view is fortified by the decision of the Hon'ble Bombay High Court in the case of Reliance Utility and Power 313 ITR 340. However, we are of the view that certain administrative expenses has to be disallowed for earning this exempt income. In our considered opinion, the disallowance of Rs. 5 lacs should meet the end of justice. We accordingly, direct the AO to restrict the disallowance to Rs. 5 lacs. Ground no. 9 is accordingly partly allowed.

9. Ground no. 10 and 13 relates to disallowance on account of foreign exchange fluctuations. The facts in this issue show that the assessee has claimed depreciation on increased cost of fixed assets capitalized on account of changes in rate of exchange of currency. The Assessee had also claimed that Rs. 21.82 lacs being loss

suffered on account of increased and foreign exchange liabilities utilised on revenue account on account of change in the exchange rate. The AO disallowed the claim of the assessee on account of holding the same to be notional loss and further hold that the depreciation is allowable only at the time of when actual payment of enhanced liability takes place.

9.1 Before us, the counsel drew our attention to the decision of the Hon'ble Supreme Court of India in the case of Woodward Governor 312 ITR 254 wherein the Hon'ble Supreme Court of India held that loss suffered in respect of a revenue liability on account of exchange difference as on the balance sheet date would be an item of expenditure allowable under section 37(1) of the Act. The counsel further stated that even the disallowance on account of depreciation is not as per the provisions of law as the methodology adopted by the AO relates to the period of holding of the capital asset i.e. if the capital assessee is held more than 180 days full depreciation is allowable and if held less than 180 days 50% of the eligible depreciation is allowable.

9.2 Per contrary, Ld. DR strongly supported the findings of the AO.

9.3 In our considered opinion, the claim of revenue loss is well supported by the decision of the Hon'ble Supreme Court of India in the case of Woodward Governor (Supra) and in so far as the claim

of depreciation is concerned, the action of the AO is based on the second proviso to section 32(1)(ii) of the Act which is not at all applicable on the facts of the case in hand.

9.3.1 In the present case it is an admitted fact that the addition to the actual cost was made on account of exchange rate variation and not on account of acquisition of any capital fixed assets. In our considered opinion, the addition to the actual cost of fixed assets is amended by the provisions of section 43A of the Act. In our view section 43A nowhere states that where the cost of fixed assets is increased on account of any exchange rate variation there is deemed acquisition of any fixed asset. Considering the facts in totality, we direct the AO to allow the claim of the assessee. Accordingly, the ground no. 10 & 13 are allowed.

10. Ground no. 11 relates to the consultancy payment in connection with LAN/WAN. The underlying facts in this issue are that during the year under consideration the assessee made the payment of Rs. 29.16 lacs to Engineers India Ltd. (EIL) for the following work:-

- Identification of server and node configuration, designing of network topology for LAN and WAN, selection of best suitable protocol and cabling techniques.

- Preparation of specification of server, mode, LAN and WAN equipments, printers etc.
- Identification of suitable hardware and software for the server.
- Selection of suitable gateway package.
- Identification of frequency and methodologies of data transfer across GAOL offices.

The assessee claimed the said payment as consultancy services rendered by EIL for the purpose of improving operational efficiency of the computer system through LAN/WAN which was already in existence and was functioning satisfactory. The AO and the Ld. CIT(A) were of the firm belief that the said expenditure for identification and installation of new equipment resultant in enduring benefits and therefore is of capital nature.

10.1 Before us, the counsel for the assessee reiterated what has been stated before the lower authorities and relied upon the various judicial decisions.

10.2 Per contra, Ld. DR strongly supported the findings of the Ld. CIT(A) and read the relevant finding of the Ld. CIT(A).

10.3 We have carefully considered the orders of the authorities below. The Hon'ble Supreme Court of India in the case of Empire Jute Co. Ltd. vs. CIT 124 ITR 1, has laid down the test for

determining as to what constitutes capital expenditure in the following terms:-

"It is not every advantage of enduring nature acquired by an appellant that brings the case within the principle laid down in this test. What is material to consider is the nature of the advantage in a commercial sense and it is only where the advantage is in the capital field that the expenditure would be disallowable on an application of this test. If the advance consists merely in facilitating the appellant's trading operations or enabling the management and conduct of the appellant's business to be carried on more efficiently or more profitably while leaving the fixed capital untouched, the expenditure would be on revenue account, even though the advantage may endure for an indefinite future...."

10.4 In light of the aforesaid ratio laid down by the Hon'ble Supreme Court of India, we find that the said consultancy payment made by the assessee to EIL was to enhance the existing infrastructure of the assessee in IT segment. This was definitely for the benefit of the management to conduct the business of the

appellant in the more efficient manner. We are therefore, of the considered view that such consultancy fee should be allowed as revenue expenditure and accordingly we direct the AO to do the same. The ground no. 11 is accordingly allowed.

11. Ground no. 12 relates to the expenditure on right of use. The underlying facts in this issue are that as part of its business of production, transmission and distribution of gas, the assessee has laid transmission lines under the soil all across the country for which it incurred the expenditure amounting to Rs. 32,06,000/- and claimed the same as deduction, though the same was capitalised as part of cost of land in its books of accounts. The AO did not make any observation in such claim of the assessee and the order of the Ld. CIT(A) is also silent on this issue.

11.1 Before us, Counsel for the assessee pointed out that in assessment year 2001-02 and 2002-03 such claim was allowed by the AO while computing the total income of the assessee. The counsel explained the provisions of Petroleum And Mineral Pipelines Act, 1952 by which the said right to use the land for laying pipelines was exercised by the assessee. The counsel stated that treatment in the books of account is not determinative for the allowability of any expense under the provisions of Act. He placed strong reliance on the decision of the Hon'ble Supreme Court of

India in the case of Kedar Nath Jute Manufacturing Company vs. CIT 82 ITR 363 and CIT vs. Sutlet Cottons Mills Supply Agency 100 ITR 706 (SC).

11.2 Per contra, Ld. DR strongly supported the findings of the AO.

11.3 We have given thoughtful consideration of the orders of the authorities below. The undisputed fact is that the pipeline being laid down as per the provisions of the Petroleum And Mineral Pipelines Act, 1952. This Act enables the Central Government to acquire, by notification in Official Gazette, right of user in any land under which pipelines may be laid. It is also provided in this Act that the right of use shall vests absolutely in the Central Government free from all encumbrances. Under this Act the Central Government or the State Government acquires the land and the right of use of such land for laying pipelines is given to the parties who are in this line of business like the assessee. Considering the facts of the case and in light of the relevant Act, we are of the opinion that only the right to use of land is acquired by the Central Government and not by the appellant. The assessee is merely incurred the expenditure to obtain the right to use i.e. right to lay the pipeline and nothing more. No title or interest has been passed from the owners to the assessee. Therefore, on the given facts the said expenditure deserve to be allowed. We accordingly direct the AO to delete the impugned

addition. The ground no. 12 is allowed. Additional grounds relating to claim of depreciation on the expenditure treated as capital in nature become infructuous.

12. The additional ground relating to disallowance of payment of tax under section 43B of the Act show that the assessee has claimed deduction of expenses aggregating to Rs. 7.95 crores out of the said payment tax amounting to Rs. 6.67 crores has been paid by the assessee before the due date of filing of return. Therefore, to this extent, no disallowance should be made as laid down by the Hon'ble Supreme Court in the case of Allied Motors 224 ITR 677. We further find that assessee suo moto disallowed Rs. 1,19,56,547/- u/s. 43B of the Act, therefore, no further disallowance need to be made. This additional ground is accordingly allowed.

13. The other additional grounds related to claim of deduction on account of prior period adjustments. Before us, the counsel for the assessee stated that certain disallowances have been made in assessment years 2001-02 and 2002-03. The counsel prayed for the allowance of such expenditure during the year consideration. We are of the view that when there is no revenue leakage whether the expenditure is allowed during the year under consideration or in the year of claim should not make any difference and even if such expenditure are allowed during the year and it will result into the

adjustments being made in subsequent assessment years that will only increase unnecessary paper work and unnecessary pressure on the revenue as well as assessee. Being tax neutral and revenue neutral, we direct the AO to allow the expenditure in the year of its claim. The additional grounds are treated as allowed.

14. In the result, the ITA No. 301/Del/2006 (AY 2000-01) is partly allowed.

ITA No. 858/Del/2006 (AY 2001-02)

15. The grievance of the assessee read as under:-

1. That on facts and circumstances of the case and in law, the Commissioner of Income-tax (Appeals) - XV {briefly "the CIT (A)} erred in holding that appellant was not entitled to deduction under sections 80 I & 80 IA of the Act amounting to Rs.12589.33 lakhs.

2. That on the facts and circumstances of the case and in law, having accepted that appellant is engaged in manufacture of LPG for which majority of gas was processed, the authorities below erred in holding that appellant is not an industrial undertakings engaged in the manufacture or production of different article or thing.

3. *That on the facts and circumstances of the case and in law, the CIT (A) erred in confirming the disallowance of LPG profits on an estimated basis amounting to Rs. 37.50 Crores instead of actual profit of Rs 39.54 crores.*

4. *That on the facts and circumstances of the case and in law the CIT(A)erred in confirming the disallowances of Rs.5163234/- on account of amortization of the cost of lease hold land as a capital expenses.*

5. *That on the facts and circumstances of the case and in law, CIT (A) erred in upholding the sales, interest and miscellaneous income of Rs.90962000/- relating to pre-commencement stage of plant as income from other sources, rather than abating the same from the construction cost of the plant.*

6. *That on the facts and' circumstances of the case and in law, the CIT(A) erred in confirming the expenditure on consultancy for setting of new business of Rs. 5008031/- on account of technical*

fee and traveling to tide over the initial glitches as capital expenditure.

7. That on the facts and circumstances of the case and in law, the CIT(A) erred in confirming disallowance u/s 14A of Rs.277080360/- on notional interest burden and administrative charge calculated by assessing authority in its own way to earn tax free dividends.

8. That on the facts and circumstances of the case and in law, the CIT(A) erred in confirming disallowance of Rs 53067500/- of depreciation on account of the capitalization affected due to exchange rate variation.

9. That on the facts and circumstances of the case and in law, the CIT(A) erred in confirming disallowances of Rs.41809754/- towards consultancy fee paid to M/s EIL and other consultants treating it as capital expenditure.

10. That on the facts and circumstances of the case and in law, the CIT(A) erred in confirming disallowances of depreciation on capitalization of

Jamnagar-Loni pipeline and Ghandhar plant amounting to Rs 153,59,63,050 crores.

11. That on the facts and circumstances of the case and in law, the CIT(A) erred in confirming disallowances of penalty amounting to Rs 198248 as capital expenditure.

12. That on the facts and circumstances of the case and in law, the CIT(A) erred in confirming disallowances of Rs 23,36,98,000 lakh towards prior period adjustments.

13. That on the facts and circumstances of the case and in law, the CIT(A) erred in confirming disallowance of year end foreign exchange variation on Revenue account of Rs.315000.

14. That the orders passed by the Assessing Officer and the CIT(A) are bad in law and void ab-inito.

15. The appellant prays for leave to add, alter, amend or vary any of the grounds either before or at the time of hearing of appeal.

16. Issues raised vide ground no. 1, 2 & 3 are identical to the issues considered by the Tribunal in AY 1996-97 in ITA No. 4454 &

4642/Del/2013 which have been followed by the Tribunal in ITA No. 5775 and 5912/Del/2014 and further in ITA No. 301/Del/2006 (Supra). For the reasons given in ITA No. 4454 and 4642/Del/2013 the ground no. 1, 2 & 3 are allowed.

17. Ground no. 4 relates to amortization of leasehold expenses. This issue has been decided against the assessee vide ground no.4 in ITA No. 301/Del/2006 (supra). For the reasons given therein this ground is dismissed.

18. Ground no. 5 relates to taxation of sales and interest income relating to new plant. A similar issue has been decided in ITA No. 301/Del/2006 vide ground no. 5 of that appeal (supra). For the detailed reasons therein this ground is allowed.

18. Ground no. 6 relates to the expenditure on feasibility studies for exploring new business opportunities. A similar issue has been decided in ITA No. 301/Del/2006 (supra) vide ground no. 7 and 8 of that appeal. For the reasons given therein this ground is allowed.

19. Ground no. 7 relates to the disallowance made u/s. 14A of the Act. A similar issue has been considered in ITA No. 301/Del/2006 vide ground no. 9 of that appeal. For the reasons given therein, we direct the AO to restrict the disallowance to a sum of Rs. 2 lacs. Accordingly, this ground is partly allowed.

20. Ground no. 8 and 13 relates to disallowance of depreciation and also on revenue account on account of foreign exchange fluctuations. Similar issue has been decided in ITA No. 301/Del/2006 vide ground no. 10 & 13 of that appeal. For the reasons given therein the ground no. 8 and 13 are allowed.

21. Ground no. 9 relates to consultancy fee paid to EIL Ltd. Similar issue has been decided in ITA No. 301/Del/2006 vide ground no. 11 of that appeal. For the reasons given therein the ground no. 9 is allowed.

22. Ground no. 10 relates to the claim of depreciation on Jamnagar-Loni-Pipeline and Gandhar LPG Plant. The underlying facts show that during the year under consideration the assessee successfully laid and commissioned pipeline from Jamnagar, Gujarat to Loni (the Jamnagar-Loni Pipeline) and the LPG Gas Processing Plant, Gandhar. The AO was of the opinion that the work of Jamnagar Loni Pipeline was completed after 31.3.2001 and the same was not ready and not put to use on or before 31.3.2001. The AO accordingly disallowed the claim of depreciation aggregating to Rs. 99.37 crores. The reasons given by the AO for disallowing the claim of depreciation in respect of LPG Gas Processing Plant Gandhar is that assessee has not established that the LPG Plant was ready for use on 31.3.2001 and consequently disallowed

depreciation aggregating to Rs. 54.22 crores when the matter was agitated before the Ld. CIT(A). The Ld. CIT(A) held that in order to claim depreciation the asset should be put to use for the purpose of business. As regards Jamnagar Loni Pipe Line, the Ld. CIT(A) observed that small work relating to pipe line was still pending to be done and therefore, the said pipe line was not put to use by the appellant company in the year under consideration. In so far as the LPG Gas Processing Plant Gandhar is concerned, the Ld. CIT(A) observed that production started only in April, 2001 and certain works were yet to be completed and accordingly upheld the action of the AO in disallowing the claim of depreciation.

22.1 Before us, the counsel for the assessee drew our attention to Annexure-1 and pointed out that each and every allegation has been replied by the assessee to justify its claim of depreciation. The Counsel in support of the claim relied upon various judicial decisions and concluded by saying that the assessee has successfully commissioned the Jamnagar-Loni Pipeline and the LPG Gas Processing Plant, Gandhar and therefore, the depreciation should be allowed.

22.2 Per contra, the Ld. DR read the relevant findings of the Ld. CIT(A) and stated that Ld. CIT(A) has given effective findings while

upholding the disallowance on depreciation and the same deserve to be followed.

22.3 We have given a thoughtful consideration of the orders of the authorities below. The commissioning of the plant can be understood from the following chart:-

Particulars	Date of commissioning
Jamnagar Loni Pipeline (Refer PB pg 226)	
Despatch Terminal at RPL Jamnagar	19.10.2000
Pipeline Section I Jamnagar to Ajmer	23.11.2000
Pipeline Section II Ajmer to Jaipur	27.11.2000
Intermediate Pumping Station at Ajmer	10.12.2000
Pipeline Section III : Jaipur to IP-4	11.12.2000
Pipeline Section IV IP 4 to Piyala	16.12.2000
Pipeline Section V Piyala to Loni	14.1.2001
Intermediate Pumping Station at Samakhiali	19.1.2001
Intermediate Pumping Station at Abu Road	31.01.2001
LPG Plant, Gandhar (Refer PB pg. 22)	
Energization of electricity for the plant	22.12.2000
Cooling Water Plant	02.01.2001
Air Compressors	06.01.2001
Fire Water Network	13.01.2000
Central Control Toom	21.1.2001
Gas in system	15.3.2001
Lean Gas Turbine Compressor	26.3.2001
Feed Gas Turbine Compressor	30.3.2001

22.3.1 In light of the above, we will now consider the rebuttal of the allegations which are as under:-

Rebuttal to the allegations of the assessing officer	
<u>LPG Pipeline: Jamnagar in Gujarat to Loni near Delhi</u>	
Assessing officer's observations	Assessee's submission
<u>Section I:</u>	<u>Section 1:</u>
<ul style="list-style-type: none"> Final bill of M/s Larson & Turbo for an amount of Rs. 1,98,86,207 was raised on 25-05-2001 and was for period upto 15-04-2001 of this section, even though the Contractual Date of Completion was 31.01.2001 On the basis of the aforesaid, the AO inferred that since the aforesaid bill was raised after 31.03.2001, the Pipeline could not be said to have been commissioned on or before that date 	<ul style="list-style-type: none"> The activities referred to at pg 26 of the impugned order were completed up to 31.03.2001, but bill was raised after 31.03.2001: The jobs for which the final bill had been raised after 31.03.2001 was for the balance works of material reconciliation, submission of drawings, clean up and restoration, having no relevance to commissioning of pipeline. Further the bill itself states that cumulative work done till date was Rs.45.62 crores [Refer Page 21 of AO order] Refer, pg 228 of the Paper Book, being "Completion of Commissioning Certificate" issued by Engineers India Ltd certifying as follows: "This is to certify that system/ sub-system as detailed below has been successfully commissioned and it under operational control of Client's production department. The minor items will no effect the normal operation of the system/ sub-system...."

<p>Section 2:</p> <ul style="list-style-type: none"> Final bill of M/s Larson & Turbo for an amount of Rs.1,11,58,121 was raised on 07.07.2001 and was for period up to 31-05-2001, even though the Contractual Date of Completion was 13.01.2001 On the basis of the aforesaid, the AO inferred that since the aforesaid bill was raised after 31.03.2001, the Pipeline could not be said to have been commissioned on or before that date 	<p>Section 2:</p> <ul style="list-style-type: none"> The activities referred to at pg 27 of the impugned order were completed up to 31.03.2001. but bill was raised after 31.03.2001 Contract value of this job was Rs. 41.70 crores and the total payment of the bill in question was merely 2% of the total contract value. The said payment included job of chain link fencing, construction of guard room, and final painting of the civil jobs, etc. which could be executed after the pipeline starts operations Jobs for which final bills were raised were not related to the completion of pipeline and were only for final acceptance of drawing, etc. and that the different section of the pipelines were commissioned as per the certificate issued by the pipeline -in-charge dated 22.02.2001 Refer, pg. 229 of the Paper Book, being "Completion of Commissioning Certificate" issued by Engineers India Ltd certifying as follows: <ul style="list-style-type: none"> "This is to certify that system/ sub-system as detailed below has been successfully commissioned and it under operational control of Client's production department. The minor items will no effect the normal operation of the system/ sub-system
<p>Section 5:</p> <ul style="list-style-type: none"> Final bill of M/s Larson & Turbo for an amount of Rs.2,57,31,106 was raised on 15.06.2001 and was for period up to 15.07.2001, even though the Contractual Date of Completion was 13.01.2001 On the basis of the aforesaid, the AO inferred that since the aforesaid bill was raised after 31.03.2001, the Pipeline could not be said to have been commissioned on or before that date 	<p>Section 5:</p> <ul style="list-style-type: none"> The activities referred to at pg 28 of the impugned order were completed up to 31.03.2001, but bill was raised after 31.03.2001 Contract value of this job was Rs. 54.7 crores and the total payment of the bill was merely 2% of the total contract value. The payment included job of chain link fencing, construction of guard room, and final painting of civil jobs, etc. which are the work not related to the completion of and were only for cleanup/restoration which had no relevance to commissioning or capitalization of the

	<p>pipeline.</p> <ul style="list-style-type: none"> • Different section of the pipelines were commissioned as per the certificate issued by the pipeline - in charge dated 22.02.2001
<p><u>Section C: Abu Road Intermediate Pumping Station</u></p> <ul style="list-style-type: none"> • Final bill of M/s Larson & Turbo was raised for period up to 31.05.2001, even though the Contractual Date of Completion was 21.11.2000 • On the basis of the aforesaid, the AO inferred that since the aforesaid bill was raised after 31.03.2001, the Pipeline could not be said to have been commissioned on or before that date. 	<ul style="list-style-type: none"> • Only 5% payments related to various jobs which were payable only after completion of work in all respect and acceptance by engineer- in-charge but these had no relevance to the capitalization of the pipeline. • Disallowance of depreciation cannot be based merely on the final bills being submitted by M/s L&T • Against disallowance of depreciation in respect of Dispatch Terminals at ABU Road based on bills submitted by M/s L&T for period up to 31.05.2001. • Bill was only 5%, final payment which was payable only after completion and integration of system but practically all construction/ commissioning work was completed before 31.03.2001.
<p><u>Section 3:</u></p> <ul style="list-style-type: none"> • Final bill raised by Punj Lloyd is for period up to 21.04.2001 • On the basis of the aforesaid, the AO inferred that since the aforesaid bill was raised after 31.03.2001, the Pipeline could not be said to have been commissioned on or before that date 	<ul style="list-style-type: none"> • Punj Lloyd submitted its final bill for billing period from 01.03.2001 to 21.04.2001 for the activities referred to at pg 30 of the CIT(A) order • The jobs had no connection with the capitalization of the project. • Total contract value was USD 114.19 lacs • Payment in the said bill was USD 1.43 lacs, which was approximately 1% of the total work. • It is normal to release 5 % of final payments after handing over pipelines to owner and its final acceptance.
<p><u>Section 4:</u></p> <ul style="list-style-type: none"> • Final bill dated 28.05.2001 raised by Punj Lloyd for an amount of USD 3,10,005.22 was for the period 01.03.2001 to 07.05.2001 • On the basis of the aforesaid, the AO inferred 	<ul style="list-style-type: none"> • Final bill dated 28.05.2001, which shows the billing period from 01.03.2001 to 07.05.2001 covered the activities referred at pg 29 of the CIT(A) order • Total work order was for USD 87.70 Lakhs

<p>that since the aforesaid bill was raised after 31.03.2001, the Pipeline could not be said to have been commissioned on or before that date</p>	<ul style="list-style-type: none"> • Payment of USD 84 lacs was already made • Payment in this bill was USD 0.65 lacs which was less than even 1% of the total contract value, and this had no bearing on the capitalization of the project
<p><u>Laying of spurlines for Jamnagar - Loni pipelines projects:</u></p> <ul style="list-style-type: none"> • Final bill dated 15.12.2001 was raised for the period 16.07.2001 to 31.11.2001m where as the Contractual completion date: 23.07.2000 • EIL have certified that the job was finally completed on 31.11.2001 • On the basis of the aforesaid, the AO inferred that since the aforesaid bill was raised after 31.03.2001, the Pipeline could not be said to have been commissioned on or before that date 	<ul style="list-style-type: none"> • M/s Jai Hind Products was awarded the job for laying of spur pipelines for total of Rs. 6 Crores • Since spurlines were integrated with Jamnagar - Loni Pipelines and laid before 31.03.2001, the capitalization was done on 31.03.2001 • Bills were raised late as their were some complication, not affecting the commissioning, in execution of job by the contractor
<p><u>Gandhar LPG plant</u></p>	
<ul style="list-style-type: none"> • All the systems of LPG recovery units, all the utility systems and all the offsite systems had been commissioned, except for those referred at pg 25 of the CIT(A) order • From this certificate it is sent that, even as on 31.03.2001, certain important sub-systems of the plant were admittedly not ready. • From the completion certificate of M/s Bridge and Roof Co. Pvt. Ltd., a contractor for project shows actual completion date as 15.06.2001. the job given to it was civil, structural, and architectural work for utilities and off site work at GPC-Gandhar unit. This job was, thus, not complete as on 31.03.2001 as per the certificate • From memorandum of payment of the final bill of BHEL dated 15.06.2001; from noting at the end of page asking for payment of Rs. 1.8 Lacs and 2.5 lacs to be withheld for jobs pending and not done. Thus even till june,2001 part of work of BHEL was incomplete. BHEL was the supplier and the commissioning contractor for the main 	<p><u>M/s Bridge Roof and Co. Pvt. Ltd.</u></p> <p>M/s Bridge Roof and Co. Pvt. Ltd. were awarded job of civil and structural work for various utilities and off site work and all these utilities and offsite work were ready before 31.01.2001 and only some petty jobs relating to culverts, painting etc were attended after 31.03.2001, without which also the plant could be successfully commissioned and run</p> <p><u>Lean gas turbine compressor and feed gas compressor</u></p> <p>Observation regarding lean gas turbine compressor and feed gas compressor of the AO was clarified by the technical process involved in commissioning of lean gas turbine compressor and feed gas compressor. Lean gas compressor precedes feedgas compressor, such that if feedgas compressor was to be started without lean gas compressor, then the Plant would not safely function. Thus, once it was not disputed that feedgas compressor was capitalized, there can be no dispute about lean gas compressor also having been capitalized.</p>

<p>equipment of the project.</p> <ul style="list-style-type: none"> Lean gas turbine compressor, which is for output gas, is claimed as commissioned on 26.03.2001 and the feed gas compressor which is for the input is claimed as commissioned on 31.03.2001. The assessee has further stated the production of LPG was made on 31.03.2001. The only evidence in this regard is a noting in a computerized sheet stated to be excise register but no excise duty has been provided on this production. 	<p>Further, following documents were filed before the assessing officer which clearly establishes production of LPG on or before 31.03.2001:</p> <ul style="list-style-type: none"> Production report, dispatch and closing registers duly certified by Senior Manager (Operations) of the appellant-company. copy of RGI registers stating opening and closing balance, quantity manufactured and quantity removed from the factory copy of invoices raised on the customers details of excise duty on LPG. adjusted through CENVAT/PLA account
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22.4 The rebuttal of the assessee mentioned hereinabove have been considered thoroughly with the relevant documentary evidences referred therein and placed in the paper book. Considering the facts in totality, we are of the considered view that assessee has successfully commissioned the Jamnagar Loni Pipeline and the LPG Gas Processing Plant Gandhar and is very much eligible for claim of depreciation on the capitalised cost thereon. We accordingly, direct the AO to allow the depreciation of Jamnagar Loni Pipeline and Gandhar Plant. Ground o. 10 is accordingly allowed.

23. Ground No. 11 relates to the disallowance of payment of penalty of Rs. 1,98,248. Facts on record show that this amount was

capitalised alongwith cost of project and transferred to IEDC account as it was incurred before the completion of the project. However, the AO without applying his mind disallowed the same stating that penalty paid is not allowable expenditure. We are of the considered view that since the assessee has never claimed this amount of expenditure, there is no question of any disallowance. We accordingly, direct the AO to delete the addition of Rs. 1,98,248. The ground no. 11 is accordingly allowed.

24. Ground no. 12 relates to prior period adjustments. The AO noticed that assessee has debited a sum of Rs. 27.05 crores on account of prior period expenses. The AO was of the opinion that this being prior period expenditure cannot be allowed in the year under consideration. In ITA No. 301/Del/2006, we have observed that such disallowance and claim in the year of incurring the liability would add much add paper work and unnecessary rounds of assessment when the effect is tax neutral and revenue neutral. We accordingly direct the AO to allow the expenditure in this year. It is to avoid unnecessary ground work. Additional Ground no. 16 to 20 become infructuous and need not separate adjudication.

25. In the result, the ITA No. 858/Del/2006 (AY 2001-02) is partly allowed.

ITA NO. 859/DEL/2006 (AY 2002-03)

26. The grounds raised by the assessee read as under:-

1. *That on facts and circumstances of the case and in law, the Commissioner of Income-tax (Appeals) - XV {briefly "the CIT (A)"}*erred in holding that appellant was not entitled to deduction under sections 80 I & 80 IA of the Act amounting to Rs.112.00 crores.

2. *That on the facts and circumstances of the case and in law, having accepted that appellant is engaged in manufacture of LPG for which 80% (apprx.) of gas was processed, the authorities below erred in holding that appellant is not an industrial undertakings engaged in the manufacture or production of different article or thing.*

3. *That on the facts and circumstances of the case and in law, the CIT (A) erred in confirming the disallowance of LPG profits on an estimated basis amounting to Rs. 87.27 lakh.*

4. *That on the facts and circumstances of the case and in law the CIT(A)erred in confirming the*

disallowances of Rs.54.17 lakh on account of amortization of the cost of lease hold land as a capital expenses.

5. That on the facts and circumstances of the case and in law the Ld. CIT(A) erred in upholding the interest and miscellaneous income of Rs. 78.30 lakh relating to pre-commencement stage of plant as income from other sources, rather than abating the same from the construction cost of the plant.

6. That on the facts and circumstances of the case and in law, the CIT(A)erred in confirming disallowance u/s 14A of Rs.2236.88 lakh on notional interest burden and administrative charge calculated by assessing authority in its own way to earn tax free dividends.

7. That on the facts and circumstances of the case and in law, the CIT(A) erred in confirming disallowance of Rs 654.50 lakh of depreciation on account of the capitalization affected due to exchange rate variation. Ld. CIT(A) also erred in not allowing suo moto depreciation on Rs. 153.60 crores which was not allowed by AO in AY 2001-02

(by not accepting capitalization of Jamnagar Loni Pipeline and LPG plant at Gandhar).

8. *That on the facts and circumstances of the case and in law, the CIT(A) erred in confirming disallowances of Rs. 1664.65 lakh towards expense related to prior period adjustment that are actually errors or omissions of the past, booked during the year.*

9. *That on the facts and circumstances of the case and in law, the CIT(A) erred in confirming foreign exchange variation on Revenue account of Rs.1288.001akh on reinstatement of liabilities on account of change in the year end exchange rate.*

10. *That on the facts and circumstances of the case and in law, the CIT(A) erred in confirming disallowance of depreciation of Rs.74.671akh on capitalized value of Rs.5,97,39,954/- on the ground that the work was not completed upto 31.03.2002, even when books of account were accepted by CAG.*

11. *That on the facts and circumstances of the case and in law, the CIT(A) erred in confirming interest u/s234C of Rs.504.11 lakh even when the*

installment of Advance Tax was timely deposited on 15-09-2001 with bank.

12. That on the facts and circumstances of the case and in law, the CIT(A)erred in confirming interest u/s234D of Rs.718.30 lakh even the section was inserted w.e.f 1-6-2003.

13. That the orders passed by the Assessing Officer and the CIT(A)are bad in law and void ab-inito.

14. The appellant prays for leave to add, alter, amend or vary any of the grounds either before or at the time of hearing of appeal.

27. Issues raised vide ground no. 1, 2 & 3 are identical to the issues considered by the Tribunal in AY 1996-97 in ITA No. 4454 & 4642/Del/2013 which have been followed by the Tribunal in ITA No. 5775 and 5912/Del/2014 and further in ITA No. 301/Del/2006 (Supra). For the reasons given in ITA No. 4454 and 4642/Del/2013 the ground no. 1, 2 & 3 are allowed.

28. Ground no. 4 relates to amortization of leasehold expenses. This issue has been decided against the assessee vide ground no. 4 in ITA No. 301/Del/2006 (supra). For the reasons given therein this ground is dismissed.

29. Ground no. 5 relates to taxation of sales and interest income relating to new plant. A similar issue has been decided in ITA No. 301/Del/2006 vide ground no. 5 of that appeal (supra). For the detailed reasons therein this ground is allowed.

30. Ground no. 6 relates to the disallowance made u/s. 14A of the Act. A similar issue has been considered in ITA No. 301/Del/2006 vide ground no. 9 of that appeal. For the reasons given therein, we direct the AO to restrict the disallowance to a sum of Rs. 5 lacs. Accordingly, this ground is partly allowed.

31. Ground no. 7 and 9 relates to disallowance of depreciation and also on revenue account on account of foreign exchange fluctuations. Similar issue has been decided in ITA No. 301/Del/2006 vide ground no. 10 & 13 of that appeal. For the reasons given therein the ground no. 7 and 9 are allowed.

32. Ground no. 8 relates to prior period adjustments. Similar issue has been decided in ITA No. 301/Del/2006 & in ITA no. 858/Del/2006 (AY 2001-02) vide ground no. 12 of that appeal. For the reasons given therein the ground no. 8 is allowed.

33. Ground no. 10 relates to allowability of depreciation on fixed assets. Identical issue has been decided in ITA No. 858/Del/2006 (AY 2001-02) vide ground 10 of that appeal. For the reasons given therein the ground no. 10 is allowed.

34. Ground no. 11 relates to levy of interest u/s. 234C of the Act. The claim of the assessee is that there was no deferment of advance tax on the total income declared in the return of income. The assessee contends that the advance tax of Rs. 140 crores for the quarter ended 15.09.2001 was credited to the Government Treasury on 17.09.2001 since 16.09.2001 was a Holiday. It is a say of the counsel that since the tax was deposited vide cheque no. 985562 dated 14.9.2001 with SBI CAG Branch, New Delhi duly receipted by the Bank on 15.09.2001. The date of clearing of the cheque should not be construed and the advance cheque was paid on or before the date.

34.1 Per contra, Ld. DR strongly supported the charge of interest u/s. 234C.

34.2 We find that cheque no. 985562 dated 14.9.2001 was deposited and acknowledged by the Bank on 15.09.2001 which is the due date of payment for the advance tax. Merely because the amount was credited in the Government Treasury on 17.9.2001 since 16.09.2001 was a Bank Holiday, it cannot be considered that assessee has defaulted any payment of advance tax. On given facts, we direct the AO to delete the interest levied u/s. 234C of the Act. Ground no. 10 is accordingly allowed.

35. Ground no. 12 relates to the levy of interest u/s. 234D of the Act. We are in the assessment year 2002-03 and section 234D was inserted in the Act w.e.f. 01.06.2003. Since the provisions is not applicable in the year under consideration, hence, there cannot be any levy of interest u/s. 234D of the Act. We accordingly direct the AO to delete the interest levied u/s. 234D of the Act. Accordingly, the ground no. 12 is allowed.

36. In the result, the ITA No. 859/Del/2006 (AY 2002-03) is partly allowed.

37. In the result, all the 03 appeals of the assessee are partly allowed.

The order is pronounced in the Open Court on 27.11.2020.

sd/-

(MADHUMITA ROY)
JUDICIAL MEMBER

sd/-

(N.K. BILLAIYA)
ACCOUNTANT MEMBER

Dated: ____ 11-2020

SRB

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

Order dictated on 25.11.2020.

Date on which the typed draft is placed before the Dictating Member 26.11.2020..

Date on which the approved draft comes to the Sr.PS/PS

Date on which fair order sent to Member for signature

Date on which the fair order comes back after pronouncement to the Sr. PS/PS

Date of Uploading orderNot Available on net.

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 Despatch of the Order