

**IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "C" NEW DELHI]**

**BEFORE SHRI G.S. PANNU, PRESIDENT
AND
SHRI KULDIP SINGH, JUDICIAL MEMBER
(Through Video Conferencing)**

I.T.A. Nos. 4443, 4444 & 4445/Del/2018
Assessment Years: 2011-12, 2012-13 & 2014-15

Shri Hitesh Mittal, C/o. Vinod Kumar Bindal & Co., Chartered Accountants Shiv Sushil Bhawan, D-219, Vivek Vihar, Phase-I New Delhi – 110 095.	Vs.	DCIT, Central Circle, Karnal.
TAN/PAN : AJKPM8491L		
(Appellant)		(Respondent)

Assessee by :	Shri Vinod Kumar Bindal, C. A.; & Ms. Rinky Sharma, ITP.;		
Department by :	Shri J. K. Mishra [CIT] – D.R.;		
Date of hearing:	02	02	2022
Date of pronouncement	07	02	2022

ORDER

PER BENCH :

The captioned appeals bearing identical question of law and facts are being taken up for disposal by way of composite order to avoid repetition of discussion.

2. Appellant – Shri Hitesh Mittal (hereinafter referred to “as the assessee” by filing aforesaid appeals sought to set aside the impugned orders dated

11.03.2016, 16.03.2018 and 16.03.2018 passed by Commissioner of Income Tax (Appeals)-2, Gurgaon [hereinafter referred to CIT (Appeals)], for assessment years 2011-12, 2012-13 and 2014-15 respectively by partly allowing the appeals filed by the assessee on the grounds, inter alia, that:

ITA. No. 4443/Del/2018 (assessment year : 2011-12) :

“1. The ld. CIT (A) erred in law and on facts in passing the appellate order on CF6/03/2018 though she was undertaking appellate proceedings in the case of the , appellant till 26/03/2018 by issuing query letters and seeking information, the replies of which do not find place in the appellate order. Thus, the appellate order is totally void ab initio and illegal, rather calls for a vigilance enquiry in/ the case as how and why this happened as this is not the first time as earlier also in the penalty proceedings the same methodology was adopted by the same CIT(A). Necessary directions should be issued for the same.

2. The learned CIT(A) erred in law and on facts in confirming the best judgment assessment u/s 144 alleging non-cooperation of the assessee and non-furnishing: of the desired information; which is not correct as the assessee duly participated in the assessment proceedings and also furnished all the desired details / documents sought by the Department. Thus, the assessment so framed must be annulled being bad in law.

3. The learned CIT(A) also erred in law and on facts by not appreciating the facts, and adverse recording in the assessment order that there was a massive Jat Reservation Agitation in the state of Haryana in the month of February, 2016 when road / rail movement was totally blocked, which resulted into non- appearance then before the Assessing Authority due to reasons beyond control of the appellant.

4. The CIT(A) erred in law and on facts in confirming the additions made by the assessing officer though the assessment of income of the assessee for this assessment year on the basis of return of income filed u/s 139 of the Act on 30/09/2011 had already been completed and not abated on the date of search which took place on 17/01/2014 and in absence of any incriminating material the returned income only has to be accepted for which necessary directions must be issued by deleting all the additions made on surmises.

5. The learned CIT(A) erred in law and on facts in confirming an addition of Rs. 5,00,000/- as alleged unexplained investment for his 1/10th share in the renovation of the two Mumbai flats merely on the basis of a statement of the appellant recorded at the time of search though:

- a. no incriminating material was found in the search in respect of the same and when no such expenditure had actually been incurred;
- b. even when revenue has not brought on record the nature of any such expenses found in the premises at the time of search; and

Thus the addition made on surmises and presumptions by ignoring the settled principles of law and confirmed by the CIT (A) must be deleted.

6. The learned CIT(A) erred in law and on facts in confirming an addition of Rs. : 10,00,000/- towards unexplained investment made in acquiring 50,000 equity / shares of M/s Indian Treat (P) Ltd. when no incriminating material was found *j* in the search and the source of the said investment was from the regular bank accounts / audited balance sheet declared in the return of income filed earlier under section 139 of the Act.

Thus the addition made on surmises and presumptions by ignoring the settled principles of law and confirmed by the CIT (A) must be deleted.

7. The appellant craves the leave to add, substitute, modify, delete or amend all or any ground of appeal either before or at the time of hearing.”

ITA. No. 4444/Del/2018 (assessment year : 2012-13) :

“1. The learned CIT(A) erred in law and on facts in passing the appellate order on 16/03/2018 though she was undertaking appellate proceedings in the case of the appellant till 26/03/2018 by issuing query letters and seeking information, the replies of which do not find place in the appellate order. Thus, the appellate order is totally void ab initio and illegal, rather calls for a vigilance enquiry in the case as how and why this happened as this is not the first time as earlier also in the penalty proceedings the same methodology was adopted by the same CIT(A). Necessary directions should be issued for the same.

2. The learned CIT(A) erred in law and on facts in confirming the best judgment assessment u/s 144 alleging non-cooperation of the assessee and non-furnishing of the desired information; which is not correct as the assessee duly participated in the assessment proceedings and also furnished all the desired details / documents sought by the department. Thus, the assessment so framed must be annulled being bad in law.

3. The learned CIT(A) also erred in law and on facts by not appreciating the facts and adverse recording in the assessment order that there was a massive Jat Reservation Agitation in the state of Haryana in the month of February, 2016 when road / rail movement was totally blocked, which resulted into non- appearance then before the Assessing Authority due to reasons beyond control of the appellant.

4. The CIT(A) erred in law and on facts' in confirming the additions made by the assessing officer though the assessment of income of the assessee for this assessment year on the basis of return of income filed u/s 139 of the Act on 28/03/2013 had already been completed and not abated on the date of search which took place on 17/01/2014 and in absence of any incriminating material, the returned income only has to be accepted for which necessary directions must be issued by deleting all the additions made on surmises.

5. The learned CIT(A) erred in law and on facts in confirming an addition of Rs. 20,64,300/- towards unexplained investment made for half share in Flat at Goodwill Apartments, Mumbai, paid from the declared bank accounts / sources and no incriminating material was found in the search despite the fact that all evidence in respect of the same were placed on record during the appellate proceedings. Thus, the addition must be deleted.

6. The appellant craves the leave to add, substitute, modify, delete or amend all or any ground of appeal either before or at the time of hearing.”

ITA. No. 4445/Del/2018 (assessment year : 2014-15) :

“1. The learned CIT(A) erred in law and on facts in passing the appellate order on 16/03/2018 though she was undertaking appellate proceedings in the case of the appellant till

26/03/2018 by issuing query letters and seeking information, the replies of which do not find place in the appellate order. Thus, the appellate order is totally void ab initio and illegal, rather calls for a vigilance enquiry in the case as how and why this happened as this is not the first time as earlier} also in the penalty proceedings the same methodology was adopted by the same CIT(A). Necessary directions should be issued for the same.

2. The learned CIT(A) erred in law and on facts in confirming the best judgment assessment u/s 144 alleging non-cooperation of the assessee and non-furnishing of the desired information; which is not correct as the assessee duly participated in the assessment proceedings and also furnished all the desired details / documents sought by the Department. Thus the assessment so framed must be annulled being bad in law.

3. The learned CIT(A) also erred in law and on facts by not appreciating the facts and adverse recording in the assessment order that there was a massive Jat Reservation Agitation in the state of Haryana in the month of February, 2016 when road / rail movement was totally blocked, which resulted into non- appearance then before the Assessing Authority due to reasons beyond control of the appellant.

4. The learned CIT(A) erred in law and on facts in ignoring and not giving any finding on the contention of the appellant that the impugned assessment order is illegal as has been passed u/s 144 r.w.s 153A(1)(b) of the Act where the provisions of section 153A(1)(b) of the Act are not at all applicable as the income-tax search took place on 17/01/2014 during the previous year relevant to this assessment year. Thus, following the decision dated 22/12/2016 of the Hon'ble ITAT Chandigarh Bench in the case of Rajiv Kumar vs ACIT in the appeal no. ITA/41/CHD/2011 on the identical facts, the impugned assessment order must be cancelled as void ab initio.

5. The learned CIT(A) erred in law and on facts in confirming an addition of Rs.52,32,179/- as undisclosed investment in jewellery

(a) Even when jewellery valued at Rs.15,08,179/- was not seized at the time of search and thus, accepted by the revenue as made from disclosed sources following the CBDT instruction No. 1916 dated 11.05.1994; and

(i) and when the remaining jewellery valued at Rs. 37,24,000/- was family jewellery acquired by the assessee's father, Mr. Subhash Chander Mittal, and who had declared the equivalent sum as his undisclosed income in his return of income filed for the AY 2014-15.

Thus, the total addition of Rs. 52,32,179/- so made must be deleted.

6. The learned CIT(A) erred in law and on facts in making the said addition of Rs. 50,000/- as undisclosed cash, while rejecting the appellant's explanation given in his statement recorded during the search that it belonged to his uncle, Mr. Yogesh Mittal, who was also searched simultaneously and who specifically offered the same as undisclosed income in his return of income filed for the AY 2014-15. Thus, the said addition made arbitrarily must be deleted.

7. The appellant craves the leave to add, substitute, modify, delete or amend all or any ground of appeal either before or at the time of hearing.”

3. Briefly stated the facts necessary for adjudication of the controversy at hand in all the aforesaid appeals are: on the basis of search and seizure operation conducted under Section 132 of the Income Tax Act, 1961 (for short the Act) at the residential and business premises of M/s. Shri Vishnu Overseas Pvt. Ltd. and Shri Vishnu Eatables India Ltd. group of cases and bank lockers of the assessee on 17.01.2014, notice was issued to the assessee who has filed return of income on 19.10.2015, 30.11.2015 for assessment years 2011-12 and 2012-13, whereas no return has been filed by the assessee for assessment year 2014-15. In spite of numerous opportunities allegedly given by the Assessing Officer to the assessee to file reply to the notice issued under Section 142(1) of the Act, none appeared nor filed any required information and consequently the Assessing Officer proceeded to make addition of Rs.8,33,333/- on account of renovation of the house made by the assessee out of his undisclosed income and made addition of Rs.10,00,000/- on account of purchasing 50,000 shares @

Rs.10/- (face value) plus premium of Rs.10/- being unexplained investment for assessment year 2011-12.

3.1 Assessing Officer also made addition of Rs.20,64,300/- on account of investment made as a co-owner for purchase of the flat being unexplained income for assessment year 2012-13.

3.2 Assessing Officer made an addition of Rs.52,32,179/- being the investment in jewellery out of his undisclosed sources and further made addition of Rs.50,000/- being undisclosed cash seized during the search operation and thereby framed assessment at the total income of Rs.23,43,380/-, Rs.24,05,300/- and Rs.52,82,179/- under Section 144 read with Section 153A(b) of the Act for assessment year 2011-12, 2012-13 and 2014-15 respectively.

3.3 Assessee carried the matter before the Id. CIT (Appeals) by way of filing appeals, who have partly allowed the same. Feeling aggrieved with the impugned order passed by the Id. CIT (Appeals) assessee has come up before the Tribunal by way of filing present appeals.

4. We have heard the Id. Authorized Representatives of the parties to the appeals, perused the orders passed by the Id. Lower Revenue authorities in the light of the facts and circumstances of the case and law applicable thereto.

ITA. No. 4443/Del/2018
(assessment year : 2011-12)

Ground Nos. 1, 2 & 3 :

5. These grounds raised by the assessee are dismissed having not been pressed during the course of arguments.

Ground Nos. 4 & 5 :

6. Undisputedly search and seizure operation in this case was conducted on 17.01.2014 whereas return of income was filed by the assessee under Section 139 of the Act on 30.09.2011. It is also not in dispute that during search and seizure operation “no incriminating material” has been found / seized qua the assessee pertaining to the year under consideration.

6.1 The ld. DR relied on order passed by ld. CIT (Appeals).

7. In the back-drop of the aforesaid undisputed facts when we examine the addition of Rs.5,00,000/- made by the Assessing Officer and confirmed by the ld. CIT (Appeals) on account of unexplained investment for his 1/10th share in the renovation of 2 Mumbai flats, the addition has been made merely on the basis of statement of Shri Hitesh Mittal recorded during the course of search and seizure operation. When the Revenue has not brought on record any material, if any, seized during the search and seizure operation as to how and when the alleged renovation of the said flats were carried out no addition is sustainable on the basis of bald statement of the assessee. It is settled principal of law that when “no incriminating material” is found during the year under consideration, particularly when assessment for the year under consideration is completed one, no addition can be made.

8. More particularly when we examine the statement of Shri Hitesh Mittal available at page 50 of the paper book, it does not support the Revenue, because neither the flat was purchased during the relevant period nor any declaration has been made by the assessee during recording of

statement. Hon'ble Delhi High Court in the case of **CIT Vs. Kabul Chawla (2016) 380 ITR 573 (Del.)** held that in case of completed assessment no addition can be made under Section 153A of the Act when "no incriminating material" was found. Now this issue is no longer a res integra have been decided by various High Courts on the principle that no addition under Section 153A and 153C of the Act in the absence of "no incriminating material" found in the search.

9. So in view of the matter we are of the considered view that the Assessing Officer as well as the ld. CIT (Appeals) have erred in making addition merely on the basis of a bald statement under Section 153A of the Act, hence order to be deleted. So ground Nos. 4 & 5 are decided in favour of the assessee.

Ground No. 6 :

10. Again this addition of Rs.10,00,000/- made by the Assessing Officer on account of unexplained investment in purchasing 50,000 equity shares of M/s. Indian Treat (P) Ltd., is also without any incriminating material. The ld. Counsel for the assessee contended that the source of this investment has been duly shown in the audited financials and in the return of income filed under Section 139 of the Act and the entire payment has been made through banking channels. We have also perused the balance sheet of M/s. Satellite Exports available at page 34 of the paper book, wherein the entire investment of Rs.15,00,000/- in buying shares in Indian Treat (P) Ltd., a group company of the assessee group under the head 'investment' has been shown in the audited financials having been made through banking channels by M/s. Satellite Exports.

11. It is also undisputed fact on record that in order to make addition of Rs.10,00,000/- Assessing Officer has not relied upon "any incriminating

material” alleged to have been seized during the search and seizure operation nor any such “incriminating material” was there to make such addition. So we are of the considered view that the addition of Rs.10,00,000/- made by the Assessing Officer and confirmed by the Id. CIT (Appeals) is not sustainable in the eyes of law, hence order to be deleted. Consequently, ground No. 6 is also decided in favour of the assessee.

ITA. No. 4444/Del/2018
(assessment year : 2012-13)

Ground Nos. 1, 2 & 3 :

12. These grounds raised by the assessee are dismissed having not been pressed during the course of arguments.

Ground Nos. 4 & 5 :

13. Undisputedly search and seizure operation in this case was conducted on 17.01.2014 whereas return of income was filed by the assessee under Section 139 of the Act on 28.03.2013 and it is also not in dispute that assessment qua the year under consideration was completed as on date of search and “no incriminating material” has been seized during the search and seizure operation.

14. When we examine the addition made by the Assessing Officer and confirmed by the Id. CIT (Appeals) to the tune of Rs.20,64,300/- on account of unexplained investment made for half share in flat situated at Goodwill

Apartments, Mumbai, it is not made on the basis of “any incriminating material” nor any such “incriminating material” was seized. So it is settled principle of law that when addition made during framing of assessment under Section 153A of the Act is not on the basis of “any incriminating material” it is not sustainable in the eyes of law.

15. While arguing on merits, the ld. AR for the assessee contended that the details of the property purchased by the assessee qua addition of Rs.20,64,300/-has been made, is duly given in the return of income and property has been purchased by making payment from a regular account maintained with HDFC Bank and drew our attention towards page Nos. 48, 49 and 52 of the paper book. However, ld. DR for the Revenue relied upon order passed by the ld. CIT (Appeals).

16. We have examined the financials of assessee available at page 47 to 50 of the paper book. Bank account of the assessee available at page 47 and 48 of the paper book shows that complete narration for making investment in purchasing the property in question is made and the entire money paid is appearing in the ledger account maintained by the HDFC Bank in the name of M/s. Satellite Exports. The property in question has been disclosed in the balance sheet the purchase price of which has been paid from disclosed bank account of M/s. Satellite Exports, a proprietorship concern of the assessee. Ledger account of Goodwill Apartments available at page 48 of the paper book also shows the mode of payment through banking

channels from the bank account of M/s. Satellite Exports. Conveyance Deed available at page 17 to 46 of the paper book also shows the mode of payment through cheque drawn at HDFC Bank.

17. So in view of the matter we are of the considered view that the addition made by the Assessing Officer and confirmed by the Id. CIT (Appeals) by passing a cryptic order, without “any incriminating material” and is also not sustainable on merits is liable to be deleted. Consequently, Ground Nos. 4 and 5 are determined in favour of the assessee.

ITA. No. 4445/Del/2018
(assessment year : 2014-15)

Ground Nos. 1, 2 & 3 :

18. These grounds raised by the assessee are dismissed having not been pressed during the course of arguments.

Ground Nos. 4 & 5 :

19. Undisputedly during the course of search and seizure operation at the residential premises of the assessee jewellery amounting to Rs.52,32,179/- was found out of which jewellery amounting to Rs.37,24,000/- was seized by the Department. It is also not in dispute that the assessee has not filed details before the Assessing Officer to explain the source of jewellery found from his residence.

20. Ld. CIT (Appeals) in para 4.2 of the impugned order confirmed the addition made by the Assessing Officer on the ground that the assessee has failed to file any explanation on the date of hearing to explain the source of jewellery found from his residence.

21. However, the ld. AR for the assessee contended that the entire details qua the jewellery worth Rs.1,28,03,044/- was furnished during the appellate proceedings before the ld. CIT (Appeals) and has drew our attention towards written submissions filed before the ld. CIT (Appeals) available at page 86 and 89 of the paper book which are in para 4.4 of the impugned order.

22. When we examine the contention raised by the assessee in the light of the undisputed fact that jewellery of Rs.2,08,84,261/- was found belonging to the assessee, his father, brother, sister-in-law and wife at the time of search, the father of the assessee offered an undisclosed value of jewellery to the tune of Rs.1,28,03,044/- (which includes the value of Rs.80,81,217/- of the jewellery not seized as per Circular No. 1916 dated 11.05.1994 at the time of search as per return of income filed by Shri Subhash Chandra Mittal, father of the appellant available at page 23 of the paper book and computation of income at page 24 of the paper book.

23. The ld. DR for the Revenue in order to repel the arguments addressed by ld. AR for the assessee contended that when Shri S. C. Mittal, father of the assessee has offered an undisclosed income of Rs.2,25,00,000/- for 2014-15 for tax during the course of search and seizure proceedings, but

filed the return for Rs.1,47,00,000/-, the amount of Rs.52,32,179/- added to the income of the assessee on account of jewellery seized from his residence at Mumbai is not included in the same.

24. The Id. AR for the assessee relied upon a decision rendered by the Tribunal in the case of Pallavi Mittal in appeal bearing No. 1794/Del/2018 dated 21.09.2021, which was part of the search and seizure operation conducted on 17.01.2014, in which similar addition has been deleted. Perusal of the order passed by the co-ordinate bench of the Tribunal in the case of Pallavi Mittal (supra) shows that the entire recovery made from the family of Shri S. C. Mittal, father in law of the assessee including assessee on account of undisclosed jewellery is shown and discussed in para 7. Co-ordinate bench of the Tribunal by observing that when the entire jewellery of the family has been considered by the revenue Department against the income declared to the tune of Rs.1,47,00,000/-, the jewellery of Rs.52,32,179/- seized from the house of assessee has been accounted for and taxed accordingly. For ready perusal relevant extract of the order passed by the co-ordinate bench of the Tribunal is as under:-

SUBHASHCHANDER		Value	Seized	Released
(joint with other 8 family members }	Cash	328310	-	328310
	jewellery	152511?	-	1525117
	Silver	801315	-	801315
SUBHASH CHANDER				
(Locker No. 81 PNB Kaithal)	Jewellery	1255654	1255654	""
SUBHASH CHANDER				
(Locker No. 27? PNB Kaithal)	Jewellery	4027042	4027042	-

NEE RAJ MITTAL		Value	Seized	Released
(Joint with other 8 family members)	Cash	-	-	-
	Jewellery	-	-	-
	Silver	-	-	-

<i>Pallavi Mittal</i>		<i>Value</i>	<i>Seized</i>	<i>Released</i>
(Joint with other 8 family members)	Cash	-	-	-
	Jewellery	-	-	-
	Silver	-	-	-
<i>Pallavi Mittal</i>				
(Locker No. 6A UBI Kaithal)	Jewellery	4148174	1414638	2733536

<i>Hitesh Mittal</i>		<i>Value</i>	<i>Seized</i>	<i>Released</i>
(Flat No. 1001, Sabri Basera Building, Opp. Diamond Garden, Chembur,	Jewellery	5230179	3644840	1585339

<i>SHRUTI MITTAL</i>		<i>Value</i>	<i>Seized</i>	<i>Released</i>
(Locker No. 4 KOTAK MAHINDRA MUMBAI)	Jewellery	3568470	2460870	1107600
	BLANK SHARE TRANSFER DEED			
<i>Total</i>		<i>20884261</i>	<i>12803044</i>	<i>8081217</i>

Misc. Income Declared		Jewellery Seized Person wise	
Jewellery	1255654	S. C. Mittal	1255654
Cash	4027042	S. C. Mittal	4027042
Mittal & Co.	1414638	Pallavi Mittal	1414638
	2460870	Hitesh	2460870
		Hitesh	3644840
		Total	1,28,03,044

25. So in view of the mater, we are of the considered view that when seized jewellery from the house of assessee worth Rs.52,32,179/- had already been taxed being part and parcel of income of Rs.1,47,00,000/- declared by Shri S. C. Mittal, father in law of the assessee as undisclosed income as per findings returned by the co-ordinate bench of Tribunals in Ms. Pallavi Mittal (supra) case no separate addition against the assessee is sustainable, because the entire unaccounted jewellery seized was belonging to the entire family being subject matter of the same search and seizure operation. So we are of the considered view that the Assessing Officer as well as Id. CIT

(Appeals) have erred in making separate addition against assessee on account of unaccounted jewellery, hence ground 5 is also determined in favour of the assessee.

Ground No. 6 :

26. Assessing Officer made addition of Rs.50,000/- on account of cash found from the premises of the assessee on the ground that the source of cash amounting to Rs.50,000/- found during the course of search remained unexplained. Ld. CIT (Appeals) vide impugned order has confirmed the addition while returning cryptic finding.

27. It is case of the assessee that the cash of Rs.50,000/- seized during the search was belonging to his uncle, Shri Yogesh Mittal, who had duly shown the same in his return of income filed for assessment year 2014-15 being part of his additional income of Rs.77,00,000/-. Ld. AR for the assessee taken us to the statement of assessee recorded during the search and seizure operation available at page 74 of the paper book wherein he has categorically stated that the cash amount of Rs.50,000/- seized belongs to his uncle, Shri Yogesh Mittal.

28. Perusal of the Panchnama available at page 79 to 83 of the paper book categorically shows that Shri Yogesh Mittal has declared income of Rs.77,00,000/- in assessment year 2014-15 which includes cash of Rs.6,00,000/- and this Panchnama does not disclose any such cash attributed to the assessee.

29. When the statement made by assessee during search and seizure operation that the cash of Rs.50,000/- belongs to his uncle, Shri Yogesh

Mittal, which stood corroborated from the fact of additional income declared by Shri Yogesh Mittal on account of search and seizure operation in assessment year 2014-15 to the tune of Rs.77,00,000/- including cash of Rs.6,00,000/-, no separate addition of Rs.50,000/- in the hands of assessee is sustainable, hence order to be deleted.

30. In view of what has been stated above, all the aforesaid appeals filed by the assessee for assessment years 2011-12, 2012-13 and 2014-15 are allowed.

Order pronounced in the open Court on 07th February, 2022.

**Sd/-
(G. S. PANNU)
PRESIDENT**

**Sd/-
(KULDIP SINGH)
JUDICIAL MEMBER**

DATED : 07th February, 2022.

MEHTA

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, New Delhi.

Date of dictation	3.02.2022
Date on which the typed draft is placed before the dictating member	4.02.2022

Date on which the typed draft is placed before the other member	7.02.2022
Date on which the approved draft comes to the Sr. PS/ PS	7.02.2022
Date on which the fair order is placed before the dictating member for pronouncement	7.02.2022
Date on which the fair order comes back to the Sr. PS/ PS	7.02.2022
Date on which the final order is uploaded on the website of ITAT	7.02.2022
date on which the file goes to the Bench Clerk	7.02.2022
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	