

**IN THE INCOME TAX APPELLATE TRIBUNAL  
INDORE BENCH, INDORE**

**(CONDUCTED THROUGH VIRTUAL COURT)**

**BEFORE Ms. MADHUMITA ROY, JUDICIAL MEMBER &  
SHRI BHAGIRATH MAL BIYANI, ACCOUNTANT MEMBER**

I.T.A. No.65/Ind/2017  
(Assessment Year: 2010-11)

M/s. Shree Balaji Neemuch Infrastructure Pvt. Ltd. Fawara Chowk, Neemuch, (M.P.)	Vs.	DCIT Ratlam
<b>PAN No.AAGCS2263J</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

I.T.A. No.207/Ind/2017  
(Assessment Year: 2010-11)

ACIT Aayakar Bhawan, Mitra Niwas Road, Ratlam	Vs.	M/s. Shree Balaji Neemuch Infrastructure Pvt. Ltd., Fawara Chowk, Neemuch
<b>PAN No.AAGCS2263J</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

I.T.A. No.726/Ind/2017  
(Assessment Year: 2011-12)

M/s. Shree Balaji Infrastructure Pvt. Ltd. Fawara Chowk, Neemuch, (M.P.)	Vs.	DCIT Ratlam
<b>PAN No.AAGCS2263J</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri. Sumit Neema, Adv.
<b>Respondent by :</b>	Shri P. K. Mitra, CIT DR

<b>Date of Hearing</b>	01.06.2022
<b>Date of Pronouncement</b>	20.07.2022

**ORDER**

**PER Ms. MADHUMITA ROY - JM:**

These appeals preferred by assessee and the Revenue are directed against the separate orders dated 01.12.2016 & 10.10.2017 for A.Y. 2010-11 & 2011-12 respectively passed by the Ld. CIT(A), Ujjain (M.P.), arising out of order passed by the DCIT, Ratlam under Section 143(3) r.w.s. 263 of Income Tax Act, 1961 (hereinafter referred to as “the Act”). Since issues involved in these appeals are mostly identical and in respect of the same assessee, these are heard analogously and are being disposed of by this common order for the sake of convenience.

2. A perusal of the grounds of appeals, it would indicate that there are certain common grounds, in both the assessee’s appeal and the Revenue’s appeal which are as follows–

i. Common ground of appeal in assessee’s appeal is denial of claim of deduction under Section 80IA(4) of the Income Tax Act, 1961 by treating the assessee company as a ‘Work Contractor’ and not ‘Developer’ by the Department.

ii. The ground of appeal preferred by the Revenue is against the deletion of disallowance on account of repair and maintenance of Rs. 61,50,730/- by holding the provision is allowable expenditure.

**ITA No. 65/Ind/2017 A.Y. 2010-11 is taken as the lead case**

3. The assessee, a limited company, deriving income from development of infrastructure facilities stated to be in the shape of construction and maintenance of roads under Pradhan Mantri Gram Sadak Yojana and Rural and

MDR for State Government filed its return of income declaring total income at Rs. NIL on 31.07.2010 which was completed under Section 143(3) of the Income Tax Act, 1961 on 28.03.2013 determining income at Rs. 69,490/-.

4. However, the Ld. CIT, Ujjain by an order dated 31.03.2015 under Section 263 of the Act set-aside the case with the direction to examine whether the assessee is a developer or work contractor and whether he is eligible for deduction under Section 80IA of the Act. A notice under Section 143(2) dated 27.04.2015 was served upon the assessee fixing the case on 05.05.2015 followed by another notice under Section 142(1) dated 11.06.2015 for fixing the case on 18.06.2015 since adjournment was sought for by the assessee in the first occasion.

5. Perusal of the return of income reveals that the assessee has claimed an amount of Rs.56,14,053/- as deduction under Section 80IA(4) of the Act. The assessee was asked to furnish the details of projects executed by it during the previous year in response whereof the assessee furnished the following:

*“4.2 During the course of assessee was asked to justify the claim u/s 80IA(4) of the Act. In the reply the assessee submitted as under:-*

*“We are working with MPRRDA and executing work of Developing and maintaining Road over a period of 5 years. As per the Terms of contract we are performing the various works as under:*

*Investment of Funds: We have to submit performance guarantee 5% of total Development Contract price and additional security @ 5% of total price of Development contract.*

*Deployment of Technical Persons:- We have to deploy sufficient Numbers of technical personnel to complete the development contract.*

*Drawings, Designs and Specification:- We have to carry out detailed survey, L-Section —Cross section and design, have to submit to the department for approval. After approval from the department and complete possession of site is handed over to us at least 7 days in advance of the construction programme to carry out the required development work. Developer has complete domain*

over the site and Access to the site is allowed only to the persons authorized by the employer.

Further all the development work performed by us has to be maintained over a period of 5 years after completion of work. The employer has given detailed routine maintenance schedule which is enclosed for your kind perusal. The appendix 11(1) specifically list down the maintenance activities as under:

1. Restoration of rain cuts and dressing of berms.
2. Making of shoulders.
3. Maintenance of bituminous surface road including filling pot holes and patch repairs.
4. Maintenance of drains, converse, road signs, guard and parapet rails.
5. Maintenance of kilometer stones including white washing of guard stones and refixing of displaced guard stones.
6. Cutting and trimming of trees, grass and weeds etc.

A letter issued by the department is enclosed. It is thus submitted that the provisions of sec 80IA(4) are totally complied with. The section provides the carrying on the business of (i) developing or (ii) operating and maintaining or (iii) developing operating and maintaining any infrastructure facilities. Since the assessee has fulfilled the conditions /described under the act, the deduction has been claimed correctly and has also been allowed correctly. From the P&L A/c and the BS it would be seen that the assessee has incurred an expenditure on construction of Rs 9,06,71,643/- during the year under consideration. The assessee's agreement is not restricted to merely act as a contractor but he has to construct the road and maintain the same for 5 years. Thus it is submitted that the condition of the section are fulfilled. In section-80IA(4) there is no word of development of new infrastructure facilities, it only requires the development and maintenance of road including toll road, bridge or rail system. Even otherwise in the tender the assessee has partly constructed a new road, widened the road including the construction of bridges and culverts. In this connection we would like to draw your honours kind attention to the circular of the board bearing no. 4/210 F no. 178/14/2010 dated 18/05/2010 which states that "it has been decide that widening of existing road by constructing additional lanes would be regarding as c new infrastructure facilities for the purpose of section 80IA(4)(1)."

Honorable ITAT Ahmedabad in the case of Sugam Construction Pvt. Ltd. Vs ITO Ward 8 (2) Ahmedabad 213 30 Taxman .com 331 has elaborately distinguished the works contractor and developer as under:-

**HELD**

Distinction between 'developer' and a 'contractor' There is a distinction between "developer" and a "contractor". (i) That in a case of civil contractor, it's duty is only of civil construction, (ii) That after the civil construction is

*over, he is paid for the job of civil construction as per the bills raised, (iii) That at that point of time, his contract is over and the agreement ends, (iv) That after the completion or at the end of the agreements a civil contractor hand over the site to the owner, (v) That a civil contractor construction as per the specifications given, (vi) That a contractor does not involve much of his own money but raises bill of his civil construction work time-to-time to collect the expenditure incurred, (vii) That a contractor has no domain over the land or the site, (viii) That his access to the site is restricted and limited from commercial angle, (ix) That on the basis of the project he cannot raise the funds from the private financial institutions, (x) That 'a contractor' is not responsible for the development of the project but his responsibility is limited to the job-assigned to him. (xi) That a contractor's" duties and responsibilities can only be examined on the basis of the terms and conditions of the contract agreement. [Para 13.]] As regards 'developer' it is gathered (a) That a developer is a person who undertakes the responsibility to develop a project, (b) That a developer is therefore not a civil contractor simplicitor. (c) That if the commercial aspect is applied then a developer has to execute both managerial as well as financial responsibility, (d) That the role of a developer, is larger than that of a contractor. (e) That when a person is acting as a developer, then he is under obligation to design the project, it is an another aspect that such design has to be approved by the owner of the project, i.e. the Government in the present case, (f) That he has not only to execute the construction work in the capacity of a contractor but also he is assigned with the duty to develop, maintain and operate such project, (g) That to ascertain whether a civil construction work is assigned on development basis or contract basis can only be decided on the basis of the terms and conditions of the agreement. Only on the basis of the terms and conditions it can be ascertained about the nature of the contract assigned that whether it is a 'work contract' or a 'development contract', (h) That in a 'development contract' responsibility is fully assigned to the developer for execution and completion of work, (i) That although the ownership of the site or the ownership over the land remains with the owner but during the period of development agreement the developer exercise complete domain over the land or the project, (j) That a developer is not expected to raise bills at every step of construction but he is expected to charge the cost of construction plus mark-up of his profit from the assignee of the contract, (k) That a developer is therefore expected to arrange finances and also to undertake risk. (1) That in contrast to the rights of a 'contractor' a 'developer' is authorized to raise funds either by private placement or by financial institutions on the basis of the project. These are few broad qualities of a developer through which the character of a developer can be defined. [Para 13.2]*

*In view of the above we are developer and not a simplicitor works contractor and therefore claim of deduction U/s. 80IA(4) is rightly claimed. We carry out*

*the work of widening of existing Road and not relaying on the existing road. Our activity is covered under definition of new infrastructure facilities for the purpose of section 80IA(4i) and eligible for deduction U/s. 80IA.”*

6. According to the Ld. AO the assessee has not fulfilled the condition for developer as prescribed under the statute and the assessee has been found to be a work contractor and not eligible for deduction under Section 80IA(4) of the Act. Disallowance of Rs.55,44,563/- was added to the total income of the assessee under Section 80IA of the Act. In appeal the same was confirmed by the First Appellate Authority. Hence, the instant appeal before us.

7. The case of the assessee is this that the assessee is engaged in the development of infrastructure facilities in the shape of construction and maintenance of roads under Pradhan Mantri Gram Sadak Yojana and Rural and MDR roads for State Government. The assessee is a developer and not a work contractor and thus entitled to the claimed of deduction under Section 80IA(4) of the Act.

8. The case of the Revenue is this that the assessee is a work contract and is not eligible for deduction under Section 80IA(4) of the Act. Since the assessee is executing the business of civil construction in the nature of work contract awarded by the State Government the assessee is merely exhibiting a work contract and hence it comes under the purview of the Explanation 13 of Section 80IA(4) of the Act and is not eligible to the claim of deduction therein.

9. We have heard the rival submissions made by the respective parties, we have also perused the relevant materials available on record including the order passed by the authorities below.

10. The moot point involved in this matter as to whether the assessee is a developer or contractor and consequently whether it is entitled for deduction under Section 80IA of the Act in the facts and circumstances of the case.

11. Before examining the issue the relevant following provision of Section 80IA(4) is required to be considered:

*“(4) This section applies to—*

*(i) any enterprise carrying on the business [of (i) developing or (ii) operating and maintaining or (iii) developing, operating and maintaining] any infrastructure facility which fulfils all the following conditions, namely :—*

*(a) it is owned by a company registered in India or by a consortium of such companies[or by an authority or a board or a corporation or any other body established or constituted under any Central or State Act;]*

*[( b) it has entered into an agreement with the Central Government or a State Government or a local authority or any other statutory body for (i) developing or (ii) operating and maintaining or (iii) developing, operating and maintaining a new infrastructure facility;]*

*(c) it has started or starts operating and maintaining the infrastructure facility on or after the 1st day of April, 1995:*

***Provided** that where an infrastructure facility is transferred on or after the 1st day of April, 1999 by an enterprise which developed such infrastructure facility (hereafter referred to in this section as the transferor enterprise) to another enterprise (hereafter in this section referred to as the transferee enterprise) for the purpose of operating and maintaining the infrastructure facility on its behalf in accordance with the agreement with the Central Government, State Government, local authority or statutory body, the provisions of this section shall apply to the transferee enterprise as if it were the enterprise to which this clause applies and the deduction from profits and gains would be available to such transferee enterprise for the unexpired period during which the transferor enterprise would have been entitled to the deduction, if the transfer had not taken place.”*

12. At this juncture, therefore, deliberation is required on the main issue as to whether the assessee is entitled to the deduction claimed under Section

80IA(4) of the Act even after the Explanation inserted after sub-Section 13 of Section 80IA of the Act by the Finance (No.2) Act 2009 w.e.f. 1-4-2000. The Explanation reads as follows:

*Explanation.—For the removal of doubts, it is hereby declared that nothing contained in this section shall apply in relation to a business referred to in sub-section (4) which is in the nature of a works contract awarded by any person (including the Central or State Government) and executed by the undertaking or enterprise referred to in sub-section (1).*

13. The above explanation has denied the benefit of deduction under section 80IA(4) of the Act to a person who executes a project which is in the nature of works contract. In that view of the matter, the first and foremost condition imposed upon an assessee is to establish that he worked not as 'work contractor', but as a 'developer'.

14. A plain reading of the provisions of Section 80IA of the Act, suggests that in order to avail deduction under Section 80IA of the Act, the following conditions should be satisfied by the assessee:

- (a) The assessee should be a company or consortium of companies.
- (b) There should exist an agreement with the Central Government, State Government, Local Authority or any other Statutory Body and
- (c) Pursuant to the said agreement, the company engages itself in any of the following activities :-
  - (i) Development of Infrastructure facility
  - (ii) Operation and Maintenance of Infrastructure facility

(iii) Development, Operation and Maintenance of  
Infrastructure facility

15. On the basis of the above provision the assessee is required to satisfy any one of the conditions as prescribed under clause (i) to sub section 80IA(4) for Deduction.

16. On the other hand, the parameters for contractors to be eligible for deduction under section 80 IA (4) are as follows:—

*(a) Undertaking financial risk by making investment.*

*(b) Shouldering technical risk.*

*(c) Liable for liquidated damages.*

*(d) Employment of technical and administrative qualified team.*

Satisfaction of the above parameters would qualify an assessee eligible for the deduction under section 80-IA. Thus, the above parameters may act as guiding factors to decide whether a contractor may be considered as a deemed developer eligible for deduction under section 80-IA(4) of the Act.

17. It is the case of the assessee that all the projects for both Assessment Years 2010-11 & 2011-12 awarded to it by the Governments of Madhya Pradesh were wholesome projects and not merely work contracts; the appellant was given the award to develop the infrastructure facility as well as execution of all works in the process; no agreement was awarded to the assessee for any specific works to be undertaken. In that view of the matter the assessee has satisfied all the condition stipulated in Section 80IA(4) of the Act.

18. Apart from that the assessee fulfills the following criteria:

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- (i) The assessee is a company registered under the provision of the Companies Act, 2013;
- (ii) Assessee has entered into agreements with the development authorities, which are undertakings or statutory authorities under the Central/State Governments
- (iii) The road-development work carried out by the assessee is covered, within the meaning of “infrastructure facility” defined under the explanation of Section 80IA(4) of the Act and
- (iv) The assessee has started infrastructure facility work after 01.04.1995.

In this regard we need to discuss the relevant clauses of the Tender Document and the related documents in respect to the contract awarded to the appellant.

19. Page 1 of the Paper Book No.III contents the letter of acceptance issued from the office of the General Manager, M.P. Rural Roads Development Authority dated 04.10.2008 for execution of work of construction/upgradation of rural roads under Pradhan Mantri Gram Sadak Yojana, Phase-IX, Package No. MP-27-12 in the Neemuch District Block, Neemuch. Page 2 of the Paper Book No. III contents the tender document which specifies Construction and Maintenance of the Rural Road under the Pradhan Mantri Gram Sadak Yojana. The contract is awarded for Construction/Upgradation and maintenance of Rural Roads under Pradhan Mantri Gram Sadak Yojana as it is evident from Page 3 of the Paper Book III filed before us. Page 6 of this particular Paper Book specifies five years period of maintenance after the construction is completed. Clause 12 of the instruction to bidders clearly indicates that the

successful bidder will be expected to complete the work by the intended completion date specified in the part one of General Condition of Contract and to do the routine maintenance of roads for 5 years from the date of completion. Page 12 of the Paper Book No. 3 being part of the Tender Documents speaks about the following qualification/conditions:

(i) Evidence of ownership of major items of constructions equipment named in clause 4.4 B (b) (i) of ITB or evidence of arrangement of possessing them on hire/lease/buying as defined therein.

(ii) details of the technical personnel proposed to be employed for the contract having all qualifications defined in clause 4.4 (B) (b) (ii) of ITB for the construction.

(iii) reports on the financial standing of the bidder, such as profit and loss statements and auditors report for past three years;

(iv) an undertaking that the bidder will be able to invest a minimum of cash up to the percentage (defined in the Appendix to ITB) for the contract price of works, during the implementation of the works;

(v) evidence of access to lines of credit and availability of other financial resources /facilities (10 percent of the contract value) certified by bankers ( the certificate being more than 3 months old)

(vi) Authority to seek reference from the bidder's bankers;

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(vii) information regarding any litigation or arbitration during the last five years in which the bidder is involved, the parties concerned, the disputed amount and the matter;

(viii) proposals for subcontracting the components of the works for construction/up-gradations, aggregating to not more than 25 percent of the contract price; and

(ix) the proposed methodology and programme of contractions, backed with equipment and material planning and deployment, duly supported with broad calculations and quality management plan proposed to be adopted, Justifying their capability of execution and completions of the work as per technical specifications and within the stipulated period of completions.

20. The Tender Document further specifies that the bidder, at his own cost, responsibility and risk, is encouraged to visit, examine and familiarizes himself with the site of works and its surroundings including sources of earth, water, road aggregates etc. and obtain all information that may be necessary for preparing the bid and entering into a contract for constructions of the works. The cost of visiting the site shall be at preparing the bid and entering into a contract for constructions of the works. The cost of visiting the site shall be at the bidder's own expenses. He may contact the person whose contact details are given in the Appendix to ITB.

21. So far as the Performance Security is concerned it is stipulated in the Tender Document that within 10 days after receipt of the letter of acceptance, the successful bidder deliver to the employer a performance

security of five percent of the contract price, for the period of five years and the time for completion of work plus additional security for unbalanced bids in accordance with clause 27.3 and 27.4 of ITB and clause 46 of General Conditions of contract and sign the contract.

22. Appendix to ITB contents the details of work being construction and maintenance of roads and bridges as given in NIT. The key equipment's for road works and filed testing laboratory Road works are discussed therein.

23. So far as the Nature of Contract is concerned it could be gathered from the Contract document that it is the contract between the employer and the contractor to execute, complete and maintain the works. It is the Contractor who shall execute, complete and maintain the works. Further that the drawing includes calculations and other information provided are approved by the engineer for the execution of the contract though, the equipment is described as the contractor's machinery and vehicles brought temporarily to the site to construct the works.

24. So far as the insurance is concerned it is provided in Tender Document that the Contractor at his cost shall provide, in the joint names of the employer and the contractor insurance covers from the start to the date of completions, in the amounts and deductibles stated in the contract date for following events which are due to the contractors risks:

A) loss of damage to the work

B) Loss of or damage to the works, plant and materials;

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C) Loss of or damage to property (Except the works, plant, material and equipment) in connection with the contract; and

D) Personal injury or death

25. Insurance policies and certificates for insurance shall be delivered by the contractor to the engineer's for the engineer's approval before the start date. All such insurance shall provide for compensations to be payable in the Indian rupees to rectify the loss and damage incurred.

26. A Contractor at his cost shall provide in the joint name insurance cover from the start date to the date of completion and from the date of completion to the end of the defect liability period, i.e. maintenance period. So far as the contract of the Works is concerned it specifies that the Contractor shall construct and install and maintain the works in accordance with the specifications and drawing. Clause 16.2 specifies that the Contractor shall construct the work with intermediate technology, i.e. by manual means with medium input of machinery required to ensure the quality of works as per specification. The contractor shall deploy the equipment and machinery as given in the contract data.

27. Clause 18 of the contract reads as follows:

*“18. Approval by the Engineer”*

*18.1 The Contractor shall submit specifications and drawing showing the proposed temporary works to the engineer, who is to approve them.*

*18.2 The Contractor shall be responsible for design of temporary works.*

*18.3 the Engineer's approval shall not alter the contractor's responsibility for design of the temporary works.*

*18.4 the contractor shall obtain approval of third parties to the design of the temporary works, where required.*

*18.5 All drawings prepared by the contractor for executions of the temporary or permanent works are subject to prior approval by the engineer before their use.”*

28. It is also mentioned in the Tender Document that The Employer shall handover complete or part possession of the site to the contractor 7 days in advance of constructions program. At the start of the work, the employer shall handover the possession of at least 75% of site. Further that the Contractor shall allow access to the site and to any place where work in connection with the contract is being carried out, or is intended to be carried out to the engineer and person/persons/agency authorized by:

- a) The Engineer
- b) The Employer
- c) The ministry of rural development, GOI
- d) National rural development agency, New Delhi

29. Apart from that Routine maintenance shall meet the following requirements: Potholes on the road surface to be repaired. Road shoulders to be maintained in proper conditions. Cleaning of surface drains to maintain free flow water. Any other maintenance required to keep road traffic worthy at all times during the maintenance period.

30. Page 52 of the Paper Book III contents the complete details in tabular form of routine maintenance activities reads as follows:

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<i>Sl.No</i>	<i>Name of Item/Activity</i>	<i>Frequency of operations in the year</i>
1.	<i>Restoration of rain cuts and dressing of berms as per clause 1902 of the Specifications.</i>	<i>Once generally after rains (In case of areas having rainfall more than 1500 mm per year, as and when required).</i>
2.	<i>Making up of shoulders as per clause 19.03 of the Specifications</i>	<i>As and when required</i>
3.	<i>Maintenance of Bituminous surface road and / or gravel road and/or WBM road including filling pot holes and patch repairs etc. as per clause 19.04, 19.06 of the Specifications.</i>	<i>As and when required</i>
4.	<i>Maintenance of drains as per clause 19.07 of the Specifications,</i>	<i>Twice (In case of hill roads as and when required).</i>
5.	<i>Maintenance of culverts and cause ways as per clause 19.08 and 19.09 of the Specifications.</i>	<i>Twice (In case of hill roads as and when required).</i>
6.	<i>Maintenance of road signs as per clause 19.10 of the Specifications.</i>	<i>Maintenance as and when required. Repairing once in every two years.</i>
7.	<i>Maintenance of guard rails and parapet rails as per clause 19.11 of the Specifications</i>	<i>Maintenance as and when required. Repairing once in a year.</i>
8.	<i>Maintenance of 200 in and Kilo Meter stones as per clause 19.12 of the Specifications.</i>	<i>Maintenance as and when required. Repairing once in a year.</i>
9.	<i>White washing guard stones</i>	<i>Twice</i>
10.	<i>Re-fixing displaced guard stones</i>	<i>Once</i>
11.	<i>Cutting of branches of trees, shrubs and trimming of grass and weeds etc. as per clause 19.14 of the Specifications.</i>	<i>Once generally after rains (In case of areas having rainfall more than 1500 mm per year, as and when required).</i>
12.	<i>White washing parapets of C.D. Works</i>	<i>Once</i>

31. It also mentioned that the site clearance, setting-out and layouts, widening of existing carriageway and strengthening including camber corrections of new road bituminous pavements remodelings /constructions of junctions, intersections, supplying and placing of drainage works, bridge, approaches and other related items; road makings , road signs and kilometer /hectometer stones ;protective works for road/bridges all aspects of quality

assurance of various components of the works; rectification of the defects in the completed works during the defects liability period; submission of “AS BUILT” drawings and any other related documents and other items of work as may be required to be carried out for completing the works in accordance with the drawings and provisions of the contract to ensure safety and planting of trees along with roads. It is evident from the Tender Document that site clearance, setting out, provisions of foundations, piers abutments and bearings, pre-stressed/reinforced cement concrete superstructure; wearing coat, hand railings, expansion joint, approach slabs, drainage spouts/down take pipes, provision of suitably designed protective works; providing wings /return/ walls; provision of road makings, road sign etc ; all aspects of quality assurance; clearing the site and handing over the works on completions; rectification of the defects during the defect liability period and submission of “As – Built” drawings and other related documents and other items of works may as may be required to be carried out for completing the works in accordance with drawings and the provisions of the contract and to ensure safety.

32. Entrepreneurial, investment and other risks are also undertaken by the assessee.

33. It appears from the records that Government has awarded the contract for the wholesome project and not just works contract. Thus, it has to develop the infrastructure facility, in the process, all the works are to be executed by the assessee itself. The agreement is not for any specific work to be done by the assessee, as it undertakes, adheres to different activities and responsibilities in respect of work executed, which demonstrates that the assessee is developer incurring wide range of entrepreneurial, investment, financial, logistical risks.

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34. It appears from the records that the assessee undertakes huge financial risks by making huge investments in every wholesome project awarded to it by the Government to the following effect:

a) The Assessee has assumed financial risk by giving performance guarantee, placing security deposit as minimum 10% of contract value, providing retention money etc.;

b) All risk of loss of or damages to physical property and of personal injury and death which arises during execution of contract are the responsibility of the assessee;

c) The Assessee has invested about Rs. 2.35 Crores by way of capital reserves and loans;

d) The Assessee has taken loan and Cash limit from banks :-

Secured Loans

Cash Limit State bank of Indore : Rs 45,02,587

Over draft Limit from state bank of Indore : 83,18,691/-

Unsecured Loans

From Directors : 29,12,961/-

From Shareholders 16,47,526/-

e) The assessee obtains insurance cover in the joint name of employer and the assessee, the cost of insurance shall be borne by the assessee;

f) In case of delay in completion of the project, the assessee is liable to pay liquidated damages to the employer, etc.

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35. That further, the Assessee undertakes the following technical risks for all wholesome projects developed by it:

a) The Assessee is entrusted with the task of material procurement (material of prescribed quality), employment of requisite staff, to prepare operating manual, to deploy requisite machinery and equipment (appliances, tools, ladder etc.) for execution of the project;

b) The assessee has the following equipments worth Rs.1,45,83,423/- (Cost) :-

DRUM type hot mix plant with appropriate capacity DM 45  
PAVER FINISHER  
DIESEL ROAD ROLLER  
SMOOTH WHEELED ROAD ROLLER  
VIBRATORY ROLLER  
TIPPERS (5NO.)  
BACK HOW LODER  
BITUMIN SPREYER  
WATER TANKER  
CONCRET MIXERS (3No.)  
COMPLETE MATARIAL TESTING LAB

c) The Assessee is responsible for detailed designing and work (Key Map, Road alignment including cross section, Pavement drawings, surface drains with all details, Culverts and minor Bridges); same has been verified from the documents annexed to the Paper Book No. 4, Page Nos. 240-334

d) Preparation of proposed methodology and program for construction backed with equipment and material planning and deployment, duly supported with broad calculation;

e) Quality management plan;

f) Responsibility to establish field laboratory for carrying out mandatory prescribed tests;

g) Obligation to correct defects within the prescribed time limit, if failure to correct defects the contractor would be liable to pay cost of rectifying defects, etc.

36. Further that the Assessee undertakes the following administrative, compliance and logistical risks for all wholesome projects developed by it:

a) The Assessee is require to recruit minimum number personnel's having prescribed qualification and experience;

b) The assessee has engaged 7 technical personnel which is a condition of the contract

c) In case of failure to appoint required team of qualified and experienced personnel the assessee is liable to penal consequence;

d) The Assessee is required to maintain health and safety measure;

e) During the continuance of contract, the Assessee is under obligation to comply with labour law, etc.

37. It appears from the records that in developing infrastructure facilities by it, the assessee also incurs huge risks relating to manpower recruitment with related safety legislations, as explained below:

a) The Assessee has been cast with the responsibility of sourcing of men and material at its own expenses, without any involvement of any

government body authority. No reimbursement of the same would be separately made by the Government. Also, the Assessee is legally bound to source quality material as per the material specification laid down in the agreements and hence responsible for any deviation;

- b) The Assessee has been entrusted with the liability of maintain safety precaution at its own cost. The Assessee has to maintain sufficient lifesaving equipment, firefighting equipment, first aid appliances etc;
- c) During the execution of the project the Assessee is abode by various labour regulation such as (Workmen Compensation Act 1993, Minimum Wages Act 1948, Industrial dispute Act 1947, Child Labour (Prohibition and Regulation) Act 1986 etc.)
- d) Thus, it is crystal clear from the above clause that the duty of the assessee is to make sure appropriate safeguard in place to ensure the safety of the large number of the laborer-force undertaking the job. Thus, the Respondent/assessee is simultaneously responsible for security measure too, hinting at the overall responsibility of the project rests with the Assessee.

38. Now at this stage it is relevant to explain the legislative history of such Section 80IA of the Act.

39. **Finance Act, 1995:** The amendment in Section 80-IA of the Act was brought about by Finance Act, 1995 w.e.f. 1st April, 1996. By virtue of this amendment, exemption under section 80-IA was provided to any enterprise carrying on the business of developing, maintaining and operating any infrastructure facility. Thus to be eligible for this deduction, an assessee was

required to carry out all the three activities, i.e., (i) to develop, (ii) to maintain, and (iii) to operate.

40. **Finance Act, 1999:** It is submitted that after the modification effected by Finance Act, 1999, w.e.f. 1st April, 2000, deduction under section 80-IA(4) has become available to any enterprise carrying on the business of (i) developing, or (ii) maintaining and operating, or (iii) developing, maintaining and operating any infrastructure facility.

41. That the amendment brought in by the Finance Act, 1999 was with the sole legislative intention/purpose of providing deduction under section 80-IA to the person, who only develops or who only maintains and operates an infrastructure facility. If a person who only develops the infrastructure facility is not paid by the Government, the entire cost of development would be a loss in the hands of the developer as he is not operating the infrastructure facility. When the Legislature has provided that the income of the developer of the infrastructure project would be eligible for deduction, it presupposes that there can be income to developer, i.e., to the person who is carrying on the activity of only developing infrastructure facility. Obvious as it is, a developer would have income only if he is paid for development of infrastructure facility, for the simple reason that he is not having the right/authorisation to operate the infrastructure facility and to collect toll therefrom, has no other source of recoupment of his cost of development. Considered as such, it is evident that the business activity of the nature of "BT" (build and transfer) also falls within eligible construction activity that is activity eligible for deduction under section 80-IA inasmuch as mere "development" as such and un-associated/unaccompanied with 'operate' and 'maintenance' also falls within such business activity as is eligible for deduction under section 80-IA. In the

case of such a construction activity, which does not involve the 'operate' aspect, the question of an assessee engaged in such activity (of 'BT' carrying on only 'development') to recover his costs of construction of his own from the infrastructure project/facility itself does not arise, and so for the recoupment of the costs, the same have to be paid whether through running bills or otherwise; and considering the largeness/hugeness of the total financial investment involved, some advance if paid at some point of time, will not, change the basic nature/feature of the assessee's business activity. Therefore, merely because the present assessee i.e. the Assessee was paid by the Government, for development work, it cannot be denied deduction under section 80-IA(4) of the Act, as it would lead to an unintended, absurd and un-envisaged interpretation of the provision.

42. That the main finding of the lower authorities is that the assessee is merely a contractor, executing civil contract and so it cannot be the developer as such. However, this finding is bereft of any substance. It is submitted that any person, who enters into a contract with another person will be a contractor no doubt; and the present respondent-assessee having entered into an agreement with the Governments/Road Development authorities for development of the infrastructure projects, is obviously a contractor but that does not derogate the assessee from being a developer as well. The term "contractor" is not essentially contradictory to the term "developer". On the other hand, rather section 80-IA (4) itself provides that assessee should develop the infrastructure facility as per agreement with the Central Government, State Government or a local authority. So, entering into a lawful agreement and thereby becoming a contractor should, in no way, be a bar to one being a developer i.e. it cannot restrict or curtail the role of the Appellant

from being a developer simultaneously. The Assessee has developed the infrastructure facility as per agreement with State Government/Road Development Corporation/Authority. Therefore, merely because, in the agreement for development of infrastructure facility, assessee is referred to as 'contractor' or because some basic specifications are laid down, it does not detract the assessee from the position of being a developer, nor will it debar the assessee from claiming deduction under section 80-IA (4).

43. That it is very clear from the amended provisions of section 80-IA (4) by Finance Act, 2002 and applicable w.e.f. 1-4-2002 that infrastructure facility, after amendment is required to be:

- (i) developed, or
- (ii) maintained and operated, or
- (iii) developed, maintained and operated.

44. Whereas as per the earlier law, the infrastructure facility was required to be -

- (i) developed,
- (ii) maintained and operated, or
- (iii) developed, maintained and operated.

45. Thus, as per the amended law, development of infrastructure facility is sufficient for claim of deduction under section 80-IA (4) with effect from assessment year 2002-03. The relevant assessment years under consideration in the present case are that of 2010-11 & 2011-12 for which amended provisions of law are applicable, thus effectively in sync with the case of the assessee.

46. Thus, from the above it is evident that the Appellant is engaged in the business of road development and submits that in the projects awarded by the Government (through the tender process) to it, the company undertakes construction, widening, strengthening, up gradation of various roads. The following is the list of projects awarded by Government of Madhya Pradesh (for construction and maintenance of rural road under the Pradhan Mantri Gram Sadak Yojana and MPPWD) in respect of which the Respondent/assessee has claimed deduction under section 80 IA (4) of the Act.

**Details of Receipt and Nature of Work**

S. No	Name of the Department	Contract No.	Nature of work
01	Public Work Department, Neemuch	154	Construction and Maintenance work
02	Public Work Department, Mandsaur	39	Construction and Maintenance work
03	MPPRRDA Package No.	27/12	Construction /Upgradation and Maintenance work
04	Public Work Department, Mandsaur	31	Construction of hard shoulder & Bituminous Road
05	Public Work Department, Mandsaur	61	Construction of hard shoulder & Bituminous Road
06	Public Work Department, Mandsaur	50	Construction of hard shoulder & Bituminous Road
07	Public Work Department, Mandsaur	51	Construction of hard shoulder & Bituminous Road
08	Public Work Department, Mandsaur	60	Construction of hard shoulder & Bituminous Road
09	Public Work Department, Mandsaur	110	Construction of hard shoulder & Bituminous Road

47. That all the above listed projects awarded to the Appellant are directly and completely handled by it as wholesome projects, in the capacity of an 'infrastructure developer'. That it is submitted that the projects awarded to Assessee by the Governments Madhya Pradesh were wholesome projects and not merely works contracts. The Assessee was given the award to develop the infrastructure facility as well as the execution of all works, in the process. The agreements awarded to the Assessee were not for any specific works to be undertaken by it, meaning thereby that such projects were wholesome and not merely limited to specific works. In undertaking such wholesome projects, the Assessee has satisfied all the conditions contained in section 80 IA (4) of the Act.

48. That as per the Contract awarded to Appellant by MPRRDA for executing work of Development and maintaining road over a period of 5 years. As per the terms of Contract the Appellant is performing the works as under :-

Investment of Funds : the Assessee has to submit performance guarantee @5% of total Contract price and additional security @5% of total price of development contract.

Development of Technical Person : the Assessee have to deploy sufficient numbers of technical personnel to complete the development Contract.

Drawings, Design and specification: the Assessee has to carry out detailed survey, L Section- Cross section and design and then have to submit to the Department for approval. After approval from the

department and Complete possession of site is handed over to the Assessee at least 7 days in advance for construction work to carry out the required development work. Developer has complete domain over the site and access to the site is allowed only to the persons authorized by the employer.

49. Further all development work performed by Assessee has to be maintained over a period of 5 years after completion of work. The employer has given detailed routine maintenance schedule as Appendix (filed through Paper Book No. 3 page No..) which specifically list down the maintenance activities as under :---

- 1) Restoration of rain cuts and dressing of berms;
- 2) Making of shoulders.
- 3) Maintenance of bituminous surface road including filling pot;
- 4) Maintenance of drains, converse, road signs, guard and parapet rails;
- 5) Maintenance of kilometer stones including white washing of guard stones and refixing of displaced guard stones;
- 6) Cutting and trimming of tress, grass and weeds etc.

50. Thus, it is found that provision of section 80 IA (4) are totally complied in the present case. Since the Assessee has fulfilled the conditions prescribed under the Act, the deductions have been claimed correctly and further from P & L and Balance Sheet it would be seen that the Assessee has incurred an expenditure on Construction of Rs 9,06,71,643/- in Assessment years 2010-11:-

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Sub Contract	2,87,16,447/-
Diesel, oil and lubricants, wood	86,75,688/-
Provision of Cost of maintenance, rectification & Guarantee Work	71,82,907
Hire Charges of Machinery etc	15,41,912/-
Insurance	1,01,360/-
Labour wages	36,19,621/-
Labour welfare	5,501/-
Material Consumed	3,67,90,885/-
Material transportation	9,93,505/-
Repair to plant & Vehicle	19,87,239/-
Royalty	9,12,624/-
Shuttering	42,978/-
Water charges	1,00,976/-
Total	9,06,71,643/-

51. Thus, in light of the above discussions since the Assessee is closely associated with the overall execution of the project including providing financial guarantees, ensuring sourcing of manpower and material, providing technical involvement, rectifying defects, responsible for correction etc., it is perspicuous that it would be out of place to say that the Assessee merely is a Contactor and not developer. Thus, the assessee is accordingly eligible to claim deduction under section 80 IA of the Act, while also satisfying the requirements of the amended Explanation to section 80 IA through Finance Act 2007 which is in force from 1/4/2000.

52. Moreso, it is evident from the agreements, as enclosed in the Paper book and relevant portions of which are already re-produced as above, all the agreements under consideration are not for a specific work, they are for development of facility as a whole. Therefore, merely because in the agreement for development of infrastructure facility, assessee is referred to as contractor or because of some basic specifications are laid down, it does not detract the Appellant from the position of being a developer, nor will it debar the assessee from claiming deduction u/s.80IA(4) of the Act.

53. The primary condition is that the enterprise must carry on the work of "developing" an infrastructure facility. As mentioned above, Explanation under sub-section (13) of section 80-IA clarifies that this section will not apply to any business which is in the nature of a "works contract". In other words, the essence of this section is that, the benefit of section 80-IA(4) would be available to a developer and not to a contractor simplicitor. In the present case the lower authorities have denied the benefit of section 80-IA(4) to the appellant-company on the assumption that the appellant-company is engaged in executing merely a work contract and it is not carrying on the business of developing an infrastructure facility. The assessee has undertaken entirely and exclusively the projects awarded by the local government authorities, as it is evident from the records as explained and already narrated hereinabove and therefore, there is hardly any basis for assuming that it is merely a contractor executing a works contract. The difference between a "developer" and a "contractor" has to be properly analyzed and understood. This issue has come up before the Hon'ble ITAT, Amritsar Bench in the case of M/s. TRG Industries P. Ltd. in ITA Nos. 433 etc./Asr/2009. The Tribunal after relying various case laws has laid down the following parameters when to treat an assessee as a developer or contractor.

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(i) The assessee does not have to develop the entire infrastructure facility to qualify for deduction u/s.80-IA(4) and if only a part of the infrastructure facility is developed, the assessee would be eligible for deduction.

(ii) The three requirements of section 80-IA(4) viz. development, operation and maintenance are not cumulative. Thus, an enterprise which only develops facility would also be entitled to the benefit of section 80-IA(4).

(iii) Merely because the assessee is referred to as a contractor in the agreement, it would not debar it from claiming deduction.

(iv) Direct agreement between the transferee-assessee and the specified authority is not a mandatory requirement u/s.80-IA(4) of the I.T. Act.

Needless to mention that the assessee qualified all the criterion fixed by the Amritsar Bench

54. We have already dealt with relevant clauses of the tender documents stipulating various conditions viz. financial involvements, risks, obligations and responsibilities of the assessee in developing, operating and maintaining of infrastructure facilities, which clearly make the case of the assessee within the scope and ambit of section 80IA(4) of the Act so as to claim the impugned deduction.

55. So far as case law relied on by the Revenue on the decision of ITAT, Hyderabad Bench in the case of M/s.NEC NCC Maytas-JV in ITA No.496/Hyd/2018 is concerned, the same is distinguishable on facts. In that case assessee has not executed entire project but only a part of the project was undertaken, whereas in the instant case, the assessee has executed entire project. In that case, the assessee has not established entrepreneurial risk or financial involvement of assessee before the lower authorities and the assessee

was only a JV with no assets and no wherewithal to execute the projects. Payments were released on multiple occasions from time to time i.e. fixed sum on monthly basis and also received advance payment against supply of goods at site. While in the case of present assessee, entire project has been executed by the assessee; there are risks, responsibilities and obligations till the project completion; payment would be released only after completion of the project, that too, after due certification from the competent authority of the local authority. Ten percent of mobilization advance could be received only after furnishing bank guarantees in the form of fixed deposits. In the present case, the assessee itself had to procure materials for the projects and make payments. It has also to deploy men and machineries. Therefore, both the cases, i.e. case of the assessee before this Tribunal and the assessee before the ITAT, Hyderabad (referred above) are clearly distinguishable on all respects.

56. Before parting with the matter we would like to mention that we have considered the judgements relied upon by the Ld. AR passed by different judicial forums including the judgement passed in the matter of Patel infrastructure and Katira construction (supra) passed by the Rajkot Bench and Katira construction passed by the Hon'ble jurisdictional High Court wherein the constitutional validity of insertion of explanation below sub Section 13 of Section 80 IA of the Act was challenged. The Ld. Representative appearing for the Revenue vehemently argued on this point that the jurisdictional High Court in the said matter already decided the issue against the assessee. Fact remains that the jurisdictional High Court in that particular matter dealt with the constitutional validity of the insertion of explanation as mentioned hereinabove and decided the same in favour of the revenue to this effect that such explanation brought with retrospective effect from 01.04.2000 by the Finance

Act No. 2 of 2009 was very well within the competence of Parliament. As such there was no issue whether the assessee is acting as a developer or contractor was raised before the Hon'ble Jurisdictional High Court neither the said has been decided in the said judgement.

57. Upon considering the entire records we find that the assessee has invested a substantial amount to execute the development contract. Besides this in majority of the contracts the assessee is required to maintain the roads at its own cost for 3/5 years except in a very few contract where the assessee has received only a part payment for repairs. All these facts clearly prove that the assessee is a developer and not a mere civil contractor and therefore is entitled to deduction u/s 80IA (4). It is relevant to mention that from the A.Y 2002-03 till the A.Y 2008-09 the assessee has been allowed this deduction on the same set of facts. The rule of consistency would prevail and the assessee would be entitled to deduction as claimed under Section 80IA(4) of the Act. Furthermore, perusal of various clauses of Tender documents it reveals that the tender work under consideration are not for a specific work, rather they are for development facility as a whole. The responsibility is fully assigned to the developer for execution and completion of the work. Various stipulations contained in the Tender documents demonstrate various risks undertaken by the assessee for execution of the project work awarded by the competent authority in terms of financial resources, manpower deployment, both technical and administrative expertise, drawing and designing of the project specifications and getting approval from the competent authority, safety and security of project and human resources, compliances of various statutory rules and laws. Therefore, merely because in the agreement for development of infrastructure facility, assessee is referred to as contractor or because if some

basic specifications are laid down, it does not detract the assessee from the position of being a developer, nor will deprive the assessee from claiming deduction u/s.80IA(4) of the Act. As such, looking to the overall aspects of work undertaken by the assessee we can safely come to the conclusion that the assessee is engaged in development of the infrastructure facility and therefore, a developer, which entitles the assessee to claim benefits under section 80IA(4) of the Act. Thus, the issue of claim of deduction under section 80IA(4) of the Act is allowed in favour of the assessee and against the Revenue. This common ground raised in all the appeals are accordingly disposed of.

**ITA No. 207/Ind/2017(A.Y. 2010-11):-**

58. The present appeal has filed by the Revenue for A.Y. 2010-11 against the order dated 01.12.2016 passed by Commissioner of Income Tax (Appeals) allowing the assessee's claim on account of provision for repair and maintenance holding that provision is allowable expenditure.

59. At the time of hearing the Ld. D.R. relied upon the order passed by the Ld. AO. On the other hand, at the very outset of the proceeding the Ld. A.R. submitted before us that the issue involved in this matter is also covered in favour of the assessee by order 27.09.2017 passed by the Coordinate Bench in Appeal No. 1037&1-39/Ind/2016 for A.Y. 2008-09 and 2009-10 in assessee's own case. A copy of the order passed by the Coordinate Bench has also been submitted before us. The assessee also relied upon the order passed by the Hon'ble Supreme Court in the case of Rotork Controls India Pvt. Ltd. vs. CIT, reported in 314 ITR 612.

60. We have heard the rival submissions made by the respective parties, and we have also perused the relevant materials available on record.

61. It appears that while deciding the issue in favour of the assessee the Coordinate Bench has been pleased to observe as follows:

*“44. we are also in the agreement with the contention of the learned counsel for the assessee that as per the conditions mentioned in the tender document for construction and maintenance available at page 66 to 189 of the assessee's paper book, it is clear that at page 15 liability of the assessee has been fixed for performance of contract and maintenance of the works carried out by him for a period of 3 years and on being asked by the assessing officer through notice u/s 133(6) of the act, the Executive Engineer, PWD Mandsaur, replied that warranty period and maintenance for the three years lies on the shoulder of the assessee.*

*45. In view of the above noted facts, when we further analyse the claim of the assessee then we find that the Assessing Officer could not controvert the fact that the assessee has made provision of 7% of the contract amount by crediting the amount to the provision for maintenance of the road, which was debited to account and the expenditure actually incurred in the subsequent year was not debited the profit and loss account rather the excess provision than the actual expenditure was credited to profit and loss account and offered as income after the end of 5th year as thereafter the liability of maintenance was to be borne by the assessee. In the backdrop of the above facts, when we respectfully consider the ratio laid down by the Hon'ble Apex Court in the case of Rotork Controls India Pvt. Lt (supra), as reproduced hereinabove, we clearly find that their Lordship speaking for the Apex Court and reversing the decision of the Hon' High Court, held that the value actuator being a sophisticated item customer was prepared to buy a valve actuator without a warranty. Therefore, the warranty became an integral part of the sale price other words, the warranty stood attached to the sale price of product. Their Lordships further held that in this case, the warrant provision has to be recognized because the assessee had a present obligation as a result of above events resulting in an outflow of resources and a reliable estimate could be made of the amount of the obligation. It was further held that the assessee had incurred a liability during the assessment year which was entitled to deduction under section 37 of the income Tax Act, 1961. It was also held at the end of para 18 that the High Court has failed to notice the "reversal" which constitutes part of the data systematically maintained by the assessee over the last decade.*

*46. In present case also, while assessee obligation maintain road 3/5 i/ears after completion of construction work as it was the prime condition per tender for construction and maintenance of rural roads then without taking such liability the contract could not have been obtained by the assessee. Further, where after scientific estimation maintenance repairs, the assessee made a provision by debiting the profit and loss account and crediting the provision account then accounting policy of the assessee cannot be held as faulty as undisputedly the assessee did not debit any amount to the profit and loss account of actual maintenance and repair expenses rather the assessee reversed the excess amount of provision which was left after debiting the actual maintenance and repair expenses to the provision account.*

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*Therefore, the Commissioner of Income Tax (Appeals) was quiet correct and justified in the following the ratio laid down by the Hon'ble Supreme Court in the case of Rotork Controls India Pvt. Ltd. (supra) and we are unable to see any valid reason to interfere with the conclusion drawn by the first appellate authority and, hence, we uphold the same.*

*47. In the view of above discussion, ground nos. 1 to 3 of. the revenue in both the appeals being de void of any merit, are dismissed.”*

62. In the absence of any changed circumstances we do not find any reason to interfere in the order passed by the Ld. CIT(A) holding the provision the allowable expenditure taking into consideration the ratio laid down by the Hon'ble Supreme Court in the case of Rotrok Controls India Pvt. Ltd. vs. CIT, reported in 314 ITR 612. The appeal is, therefore, found to be devoid of any merit and hence dismissed.

63. In the combined results, the appeals filed by the assessee are allowed and the appeal preferred by the Revenue is dismissed.

**Order pronounced on 20/07/2022 by placing the result  
on the Notice Board as per Rule 34(4) of the Income  
Tax (Appellate Tribunal) Rule, 1963.**

**This Order pronounced in Open Court on 20 /07/2022**

Sd/-

Sd/-

(BHAGIRATH MAL BIYANI)  
**ACCOUNTANT MEMBER**

Ahmedabad; Dated 20/07/2022  
TANMAY, Sr. PS

(MADHUMITA ROY)  
**JUDICIAL MEMBER**

**आदेश की प्रतिलिपि अद्योषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Indore
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

(Dy./Asstt.Registrar)  
**ITAT, Indore**

1. Date of dictation 28.06.2022(Dictated in Dragon)
2. Date on which the typed draft is placed before the Dictating Member 29.06.2022
3. Other Member.....
4. Date on which the approved draft comes to the Sr.P.S./P.S .06.2022
5. Date on which the fair order is placed before the Dictating Member for pronouncement .06.2022
6. Date on which the fair order comes back to the Sr.P.S./P.S .06.2022
7. Date on which the file goes to the Bench Clerk .06.2022
8. Date on which the file goes to the Head Clerk.....
9. The date on which the file goes to the Assistant Registrar for signature on the order.....
10. Date of Despatch of the Order.....