

IN THE INCOME TAX APPELLATE TRIBUNAL 'A' BENCH, PUNE

**BEFORE SHRI INTURI RAMA ROAO, ACCOUNTANT MEMBER
AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

Sr. No.	I.T.A No.	Asstt. Year	Appellant	Respondent
1.	597/PUN/2021	2018-19	Khadkeshwar Hatcheries Ltd., Siddarth Arcade, Opp. MIDC, Station Road, Aurangabad PAN: AAACK 9837 G	The Dy. C.I.T. CPC, Bangaluru
2.	603/PUN/2021	2019-20	Abhilasha HR Solutions P. Ltd. S.No. 224/1, Tukainagbar, Dighi Road, Bhosari, Pune-411 039 PAN: AALCA 7462 J	The Dy. CIT Circle 8, Pune.
3-4	606 & 607/PUN/2021	2017-18, & 2018-19	Bizconindia Facilities Pvt. Ltd. Esteem Towers, Mumbai Pune Road, Opp. KSB Pumps Ltd., Khjaralwadi, Pimpri, Pune-411 018 PAN: AAICA 3646 D	The Dy. CIT, CPC, Bangaluru
5.	601/PUN/2021	2018-19	Navjeevan Hatcheries Pvt. Ltd. Siddarth Arcade, Op. MIDC, Station Road, Aurangabad PAN: AABCN 8562 A	The Dy. CIT , CPC Bangaluru
6.	610/PUN/2021	2019-20	New Melting Centre Pvt. Ltd. 11/12 B Ward, Y.P. Powar Nagar, Kolhapur PAN: AAECN 7491 H	The Asstt. D.I.T. CPC, Bangaluru
7.	614/PUN/2021	2019-20	Lokmanya Hospital P. Ltd. Deccan Pride, 3 rd floor, F.C. Road, Pune-411 004 PAN: AABCL 6959 M	The Dy. C.I.T. CPC, Bangaluru
8.	615/PUN/2021	2019-20	Global Advertisement Services Pvt. Ltd., 6 th floor, Wing 3, Cluster D, EON IT Park, Pune-411 014 PAN: AADCG 6671 R	The Dy. CIT Circle 1(1) Pune.
9.	620/PUN/2021	2018-19	Mangesh Manohar Wadwane (Indl) C/o sumati Enterprises House No. 213, Jai Bhawaninagar, CIDCO, Aurangabad 431 005 PAN: ABJPW 7879 F	The I.T.O. Ward 1(1) Aurangabad
10.	643/PUN/2021	2019-20	Allied Resource Management Service (I) Ltd., Sai Venkata Trade Center, 2 nd floor, Pune Nashik Highway, Bhosari. Pune-411 039 PAN: AACCR 9089 D	Asstt. D.I.T. (CPC), Bangaluru
11.	644/PUN/2021	2018-19	Bedmutha Industries Ltd., Plot No. A/70/71/72, STICE, Musalgaon, MIDC, Sinnar PAN: AABCB 3313 M	The. DY. CIT Circle . 1 Nashik

Appellants No.1 by : None
 Appellant No. 2 : By Shri S.N. Puranik
 Appellants No. 3, 4, 5, & 6 by : None
 Appellant No. 7 by : Shri Rajendra Agiwal
 Appellant No. 8 by : Shri Shrikant Kalantri
 Appellant No. 9 by : None
 Appellant No. 10 : None
 Appellant No. 11 : Shri Pramod S. Shingte (Virtual)

Respondents by : Shri Ramnath P. Murkunde

Date of Hearing : 28-09-2022
 Date of Pronouncement : 29-09-2022

ORDER

PER BENCH

These appeals preferred by the above-mentioned assessees as per the captioned matter emanates from the respective orders of the NFAC for the respective assessment years as appearing hereinabove, as per the following grounds of appeal.

(1) **ITA No. 597/PUN/2021 for A.Y. 2018-19 – Khadkeshwar Hatcheries Ltd., Aurangabad**

- “1. On the basis of the facts, in the circumstances of the case and in per law, the Id. CIT(A) has erred in sustaining the action of CPC and in confirming the addition of Rs. 9,84,567/- on account of disallowance u/s 36(1)(va) for late payment of employee contribution to provident fund and ESIC. The due date referred in sec. 36(1)(va) is to be read in conjunction with sec. 43B(b) and a reading of the same would make it amply clear that the due date as mentioned in sec. 43B(b). As the dues are paid well within the due date of filing return u/s 139(1) of the Income-tax Act, 1961, hence, addition made is bad in law and liable to be deleted.
2. The appellant craves leave to add, amend, and alter any or withdraw any grounds of appeal at or before the time of appeal hearing.”

(2) **ITA No. 603/PUN/2021 for A.Y. 2019-20 – Abhilasha HR Solutions P. Ltd.**

1. The CIT(A) has erred both on facts and in law in confirming the addition disallowance of Rs. 27,62,680/- of PF and ESI contribution deposited outside the statutory due date under said Act, however, paid before due date of filing of the return.
2. CIT(A) has erred in confirming the adjustment done by CPC in proceeding return u/s 143(1) dated 10-4-2020 alleging delayed payment of PF, ESI Employee contribution. Appellant prays to cancel the same as
 - I Same is outside the scope of adjustments authorised u/s 143(1)(a);
 - II the claim is held allowable by jurisdictional high court, so it is not an incorrect claim 143(1)(a)(ii) word 'increase in income' inserted w.e.f. 01-10-2021 in clause (iv) of sec. 143(1)(a).

3. CIT(A) has erred in confirming the addition, inappropriately considering the amendment to sec. 43B by Finance Act, 2021 is retrospective.

The appellant prays to cancel the same as explanations is inserted and applicable w.e.f. 01-04-2021 (i.e. A.Y. 2021-22 only).

4. Appellant prays for just and equitable relief.”

(3) **ITA No. 606/PUN/2021 for A.Y. 2017-18**
Bizcoindia Facilities P. Ltd.

1. The Id. A.O/CPC erred in applying section 36(1)(va) of the Act.
2. The Id. A.O/CPC erred in making addition of Rs. 22,00,426/-
3. The appellant craves leave to add, alter, amend, modify, delete or vary from above grounds of appeal.

(4) **ITA No. 607/PUN/2021 for A.Y. 2018-19**
Bizcoindia Facilities P. Ltd.

1. The Id. A.O/CPC erred in applying section 36(1)(va) of the Act.
2. The Id. A.O/CPC erred in making addition of Rs. 16,04,460/-
3. The appellant craves leave to add, alter, amend, modify, delete or vary from above grounds of appeal.

(5) **I.T.A. No. 601/PUN/2021 for A.Y. 2018-19 – Navjeevan Hatcheries P. Ltd.**

- “1. On the facts and the circumstances of the case and in law, the CIT has erred in sustaining the action of CPC and in confirming the addition of Rs. 2,10,570/- on account of disallowance u/s 36(1)(va) for late payment of employees’ contribution to provident fund and ESIC. The due date referred in section 36(1)(va) is to be read in conjunction with sec. 43B(b) and a reading of the same would make it amply clear that the due date as mentioned in sec. 36(1)(va) is the due date as mentioned in sec. 43B(b). As the dues are paid well within the due date of filing of return u/s 139(1) of the Act, hence, addition made is bad in law and liable to be deleted.”

(6) **ITA No. 610/PUN/2021 for A.Y. 2019-20 – New Melting Centre Pvt. Ltd.**

- “1. Whether on the facts and in the circumstances of case and in law, CIT(A) was correct in arriving at conclusion that delayed payment of employee contribution to EPF, ESI and other welfare fund amounting to Rs. 6,56,007/- is not eligible for deduction u/s 36(1)(va) read with sec. 43B as Finance Act, 2021 has made amendment by insertion of explanation 2 to section 36(1)(va) and explanation 5 to section 43B which has retrospective effect.
2. Whether on the facts and in the circumstances of the case and in law, A.O at CPC while passing order u/s 143(1) has exceeded the powers u/s 143(1)(a)(iv) by disallowing delayed payment of Employee contribution to EPF, ESI and other welfare fund amounting to Rs. 6,56,007/- as not eligible for deduction u/s 36(1)(va) read with sec. 43B.”

(7) **I.T.A. No. 614/PUN/2021 – A.Y. 2019-20 – Lokmanya Hospital P. Ltd.**

Ground No. 1 :

Disallowance of Employees' contribution to Employees Provident Fund u/s 36(1)(va) of Rs.2,23,72,170

On the facts, circumstances of the case and in law CPC, Bengaluru and CIT appeals, NFAC erred in disallowing Employees Contribution to PF which was paid before due date of filing of return of income

GroundNo.2

On the facts, circumstances of the case and in law CPC, Bengaluru and CIT appeals, NFAC erred in holding that the Amendment made by finance Act 2021 by inserting explanation 2 to section 36(va) and explanation 5 to section 43B is applicable for A.Y 19-20 which is contrary to the decision of jurisdictional and several other tribunals. The disallowance is liable to be deleted.

Ground No.3

On the facts, circumstances of the case and in law CPC, Bengaluru and CIT appeals, NFAC erred in assessing the total income at Rs.10,93,77,650 as against returned income of Rs.8,70,05,480.

The appellant craves leave to add, alter, modify, delete all or any of the grounds of appeal on or before the date of hearing.

8. I.T.A. No. 615/PUN/2021 for A.Y. 2019-20 – Global Advertisement Servicves

The Appellant objects to the order dated September 23, 2021 passed by the Hon'ble Commissioner of Income-tax (Appeals), National Faceless Appeals Centre, Delhi ["CIT(A)"] for the aforesaid assessment year on the following amongst other grounds:

1. (a) The learned CIT(A) erred in confirming the jurisdiction exercised by Centralized Processing Centre under section 143(1) of the Income-tax Act, 1961 ('the Act') involving allowability of claim on account of delayed payment of employees' contribution to Provident Fund (under the Employees Provident Fund & Miscellaneous Provisions Act, 1952) under section 36(1)(va) of the Act.
- (b) The learned CIT(A) erred in not appreciating that adjustment under section 143(1) of the Act cannot be made on a debatable issue such as this and hence the impugned adjustment made is bad in law.
- 2.(a) Without prejudice to the above, the learned CIT(A) erred in confirming the disallowance of Rs. 18,43,664 on account of delayed payment of employees' contribution under the Employees Provident Fund & Miscellaneous Provisions Act, 1952, under section 36(1)(va) read with section 2(24) of the Act.
- (b) The learned CIT(A) erred in not appreciating that although the impugned payments of employee contribution to Provident Fund were made beyond the due dates under the Employees Provident Fund & Miscellaneous Provisions Act, 1952, the same were however paid within the due date of filing of tax return of the Appellant and hence allowable as a deduction.
3. Each one of the above grounds of appeal is without prejudice to the other.
4. The appellant craves leave to add, to amend, to alter, to substitute, and to withdraw the above grounds of appeal.

9. I.T.A. No. 620/PUN/2021 for A.Y. 2018-19 – Mangesh Wadwane,

Relevant section(s) of the I.T. Act 1961	Issue	Grounds of appeal
--	-------	-------------------

1) Sec. 43B	1) Disallowance of expenditure paid before due date of filing income-tax return.	<p>1. If the employee contribution is not deposited by the due date prescribed under the relevant Acts and is deposited late, the employer not only pays interest on delayed payment but can incur penalties also, for which specific provisions are made in the Provident fund Act as well as the ESI Act. Therefore, the Act permits the employer to make the deposit with some delays, subject to the aforesaid consequences.</p> <p>Insofar as the Income-tax Act is concerned, the assessee can get the benefit if the actual payment is made before the return is filed, as per the principle laid down in various case laws, viz.</p> <p>1. Delhi High Court in the case of CIT Vs. AIMIL Ltd.</p> <p>2. Supreme Court in the case of CIT Vs. Alom Extrusions Ltd. Vinay Cement Ltd. 213 CTR 268</p> <p>3. Recently, ITAT Bangalore had passed the order dated 13-10-2021 in relation with the same consequences in favour of Shri Gopalkrishna Ashwini Kumar Vs. The Asstt. DIT, CPC, Bengaluru</p>
-------------	--	---

10. **I.T.A. No. 643/PUN/2021 – Allied Resource Management Service :**

1. On the facts and circumstances of the case and in law, the CIT has erred in disallowing employees' contribution to P F and ESIC u/s 36(1)(va) though the same are paid before filing of return of income.
2. The appellant craves for leave to add, alter & amend the ground of appeal before or at the time of hearing of the appeal.

11. **I.T.A. No. 644/PUN/2021 – Bedmutha Industries Ltd.**

1. The Id. CIT(A) erred in confirming the addition of Rs. 38,32,828/- made u/s 36(1)(va) by holding that:
 1. The impugned deposits of employee contributions to P F and ESIC beyond the specified fund due date but before the filing of ROI, are not covered by the provisions of sec. 43B.
 2. The decisions of Bombay High Court reported at 366 ITR 001, 368 ITR 749 and Hyd. Tribunal decision reported at 62 CCH 189 are not applicable.

3. The amendments introduced vide Finance Act, 2021, by insertion of Expl. 2 to sec. 36(1)(va) and Expl. 5 to sec. 43B as clarificatory amendments having retrospective effect.

Therefore, it is prayed to direct the Id. A.O to delete the impugned disallowance made u/s 36(11)(va) of Rs. 38,32,828/-.

2. The Id. CIT(A) erred in holding that the impugned disallowance u/s 36(1)(va) is a permitted adjustment u/s 143(1)(va) without appreciating the fact that the disallowance has been deleted by the jurisdictional High Court, in the cases cited in the written submissions and therefore, the disallowance is debatable and hence cannot be considered as a permitted adjustments u/s 143(1)(a).

Therefore, it is prayed to hold the impugned adjustment to the returned income beyond the permitted adjustments allowed u/s 143(1)(a) and accordingly direct the Id. A.O to delete disallowance.

3. Appellant craves leave to add/amend/alter any grounds of appeal and/or prayers before or at the time of hearing."

2. The facts and circumstances and the issues involved in all these appeals are absolutely identical and similar. Therefore, these cases were heard together and are disposed of by this consolidated order.

3. The only issue involved in all these appeals is the disallowance of employees' contribution to Provident Fund as well as ESIC. It is the case of the assesseees that as per various decisions of Pune Tribunal it has been held that if the employees' contribution to provident fund is paid before the due date of filing of return of income, then it is deductible as per provisions of section 43B of the Income-tax Act, 1961 (hereinafter referred to as "the Act") and the amendment made by the Finance Act, 2021 inserting Explanation 2 to section 43B is applicable prospectively i.e. from A.Y. 2021-22. Admittedly, in all the present cases before us, the payment of employees' contribution to provident fund was made before the due date of filing of return of income u/s 139(1) of the Act and all these cases pertain to Assessment Years prior to A.Y. 2021-22.

4. We find the issue is squarely covered by the decision of Pune Tribunal in the case of Prashant Arun Sangai Vs. ADIT, CPC, Bangaluru in ITA No. 466/PUN/2021 for A.Y. 2019-20, order dated 22-06-2022 as well as in the case of SIP Moulds Pvt. Ltd. Vs. ITO Ward 2(1) Nashik in ITA No. 551/PUN/2021 for A.Y. 2019-20, order dated 28-06-2022. There is a consolidated order passed by the Tribunal in ITA No. 538/PUN/2021 and others in the case of Tilokchand

Bhabutmal Shah Vs. ADCIT, CPC Bangaluru, etc., order dated 28-06-2022, where the facts before the Tribunal were that the A.O made disallowance on the ground that the assessee had not deposited the employees' share of EPF and ESI etc. within due date prescribed under respective Statutes, but paid before due date for filing of Return of Income under the provisions of section 139(1) of the Act. On appeal before the Id. CIT(A), the Id. CIT(A) confirmed the said disallowance. The Tribunal held as follows:

"6. When the matter was called on none appeared on behalf of the appellants listed at Sl. No.2 to 6 of above cause title, despite due service of notice of hearing, except in the case of Tilokchand Bhabutmal Shah (listed at Sl. No.1 of the above cause title). Therefore, we proceed to dispose of all the appeals on merits after hearing the Id. CIT-DR.

7. We heard the Id. CIT-DR and perused the material on record. The only issue raised through various grounds of appeal in this appeal is against the confirmation of disallowance of Rs.1,46,592/- made by the Assessing Officer u/s 36(1)(va) of the Act on account of late deposit of the Employees' share of EPF and ESI etc.

8. At the outset, Id. AR appearing on behalf of the appellant Tilokchand Bhabutmal Shah listed at Sl. No.1 of above cause title filed a copy of recent decision of Co-ordinate Bench of this Tribunal in the case of Prashant Arun Sangai vs. ADIT in ITA No.466/PUN/2021 for the assessment year 2019-20 order dated 22.06.2022 stating that the identical issue was decided by the Tribunal (supra) in favour of the assessee. Referring to this decision of the Tribunal (supra), he submitted that principle of consistency should be applied to the facts of the present case. The Id. CIT-DR has expressed no objection on this submission of the assessee.

9. Considering the submission of the Id. AR and perusing the recent decision of the Tribunal (supra), we find that the identical issue was came up before this Tribunal in the case of Prashant Arun Sangai (supra) wherein the Tribunal decided the similar issue in favour of the assessee relying on the decision of the Hon'ble Himachal Pradesh High Court in the case of CIT vs. Nipso Polyfabriks Ltd. (2013) 350 ITR 327 (HP). The relevant paragraphs of the said decision of the Tribunal (supra) are extracted herein under :-

"4. We have heard the Id. DR and gone through the relevant material on record. There is no appearance from the side of the assessee despite notice. We are, therefore, proceeding to dispose of the appeal ex parte qua the assessee on merits.

5. It is seen as an admitted position from the impugned order as well as the statement of facts before the Id. first appellate authority that the assessee did deduct employees' share of EPF and ESI and paid the same after the due date under the respective legislations but before the time stipulated for filing return u/s 139(1) of the Act for the year under consideration. In our opinion, this issue is no more res integra in view of several judgments allowing deduction u/s 36(1)(va) of employees' share of contribution deposited after due date under the respective Acts but before the date prescribed u/s 139 of the Act. The Hon'ble Himachal Pradesh High Court in CIT vs. Nipso Polyfabriks Ltd. (2013) 350 ITR 327 (HP) has held that there exists no difference between employees or employer's

contribution and both are to be allowed as deduction if deposited before the due date.

6. *At this juncture, it is relevant to mention that the Finance Act, 2021 has inserted Explanation 2 below section 36(1)(va) providing that 5 the provisions of section 43B shall not apply for the purpose of determining the due date under this clause w.e.f. 01.04.2021. The effect of this amendment is that if the amount of employees' contribution towards EPF, ESI, etc is delayed by an employer beyond the due date under the respective Acts, the disallowance will be called for notwithstanding the fact that it was deposited before the due date u/s 139 of the Act. The Memorandum explaining the provisions of the Finance Bill, 2021, provides that this amendment will take effect from 1st April, 2021 and will, accordingly apply in relation to assessment year 2021- 2022 and subsequent assessment years. Since the assessment year under consideration is 2019-20, which is anterior to the amendment carried out with effect from A.Y. 2021-22, we hold that the position of law as set out by various Hon'ble High Courts including the one in CIT vs. Nipso Polyfabriks Ltd. (supra) squarely applies to the facts and circumstances of the instant case, thereby not warranting any disallowance since the amount in question was admittedly deposited before due date u/s 139(1) of the Act. The addition is therefore, directed to be deleted."*

10. *Similarly, the Hon'ble Jurisdictional High Court in the case of CIT vs. Ghatge Patil Transports Ltd. 368 ITR 749 (Bom.) has taken identical view as taken by the Hon'ble Himachal Pradesh High Court in the case of Nipso Polyfabriks Ltd. (supra) and decided the issue in favour of the assessee.*

11. *Respectfully following the above judicial precedents, we hold that the ratio laid down by the Hon'ble High Courts cited above is squarely applicable to the facts of the present case. Therefore, following the principle of consistency, we direct the Assessing Officer to delete the addition of Rs.1,46,592/- made u/s 36(1)(va) of the Act.*

12. *In the result, the appeal filed by the assessee in ITA No.538/PUN/2021 for A.Y. 2019-20 stands allowed."*

5. In the aforesaid decision, the Tribunal has relied on Hon'ble Jurisdictional High Court decision in the case of CIT Vs. Ghatge Patil Transports Ltd. 368 ITR 749 (Bom) which followed the decision of Hon'ble Himachal Pradesh High Court in the case of CIT Vs. Nipso Polyfabrics Ltd. (2013) 350 ITR 327 (HP). Therefore, we are of the considered view that this issue is no more res integra in view of several judgments allowing deduction u/s 36(1)(va) of employees' share of contribution deposited after the due date under the respective Statutes but before the date prescribed u/s 139(1) of the Act. In fact, it was held by Hon'ble Himachal Pradesh High Court in Nipso Polyfabrics Ltd. (supra) that there exists no difference between the employees' or employers' contribution and both are to be allowed as deduction if deposited before the due date. The relevant observations we need to mention at this juncture that the Finance Act, 2021 has

inserted Explanation 2 below section 36(1)(va) providing that the provisions of section 43B shall not apply for the purpose of determining the due date under this clause w.e.f. 01-04-2021. The effect of this amendment is that if the amount of employees' contribution towards EPF, ESI, etc. is delayed by an employer beyond the due date under the respective Acts, the disallowance will be called for notwithstanding the fact that it was deposited before the due date u/s 139(1) of the Act. The Memorandum explaining the provisions of the Finance Bill 2021, provides that this amendment will take effect from 1st April 2021 and will accordingly apply in relation to assessment year 2021-22 and subsequent assessment years. Before us, in ITA No. 597/PUN//2021 the assessment year is 2018-19, in ITA No. 603/PUN/2021 the assessment year is 2019-20, in ITA No. 606 & 607/PUN/2021 the assessment years are 2017-18 & 2018-19, in ITA No. 601/PUN/2021 the assessment year is 2018-19, in ITA No. 610/PUN/2021 the assessment year is 2019-20, in ITA No. 614/PUN/2021 the assessment year is 2019-20, in I.T.A. No. 615/PUN/2021 the assessment year is 2019-20, in I.T.A. No. 620/PUN/2021 the assessment year is 2018-19, in I.T.A. NO. 643/PUN/2021 the assessment year is 2019-20 and in I.T.A. No. 644/PUNB/22021 the assessment year is 2018-19. Since the assessment years under consideration are earlier to the amendment carried out with effect from A.Y. 2021-22, we hold that the position of law as set out by various Hon'ble High Courts' decisions including Hon'ble Jurisdictional Bombay High Court in the case of Ghatge Patil Transports Ltd (supra) and Hon'ble Himachal Pradesh High Court in Nipso Polyfabrics Ltd (supra) squarely applies to the facts and circumstances of the instant cases thereby not warranting any disallowance since the amounts in question were admittedly deposited before the due date u/s 139(1) of the Act and also pertains to prior assessment years prior to A.Y. 2021-22. We direct the A.O to delete the additions made u/s 36(1)(va) of the Act from the hands of the above mentioned assesseees as appearing in the above captioned matters.

6. In the result, all the appeals filed by the assesseees in ITA No. 597/PUN//2021 for the assessment year is 2018-19 in the case of Khadkeshwar Hatcheries, in ITA No. 603/PUN/2021 for assessment year 2019-20 in the case of Abhilasha Solutions Pv.t. Ltd., in ITA No. 606 & 607/PUN/2021 for assessment years 2017-18 & 2018-19 in the case of Bizcoindia Facilities Pvt. Ltd., in ITA No. 601/PUN/2021 for assessment year 2018-19 in the case of Navjeevan Hatcheries Ltd., in ITA No. 610/PUN/2021 the assessment year 2019-20 in the case of New Melting Centre Pvt. Ltd., in ITA No. 614/PUN/2021 the assessment year 2019-20 in the case of Lokmanya Hospital P. Ltd., in I.T.A. No. 615/PUN/2021 the assessment year 2019-20 in the case of Global Advertisement Services Pvt. Ltd., in I.T.A. No. 620/PUN/2021 the assessment year 2018-19 in the case of Mangesh Manohar Wadhane (Indl), in I.T.A. NO. 643/PUN/2021 the assessment year 2019-20 in the case of Allied Resources Manavgement Service (I) Ltd., and in I.T.A. No. 644/PUNB/22021 the assessment year 2018-19 in the case of Bedmutha Industries Ltd., stands allowed.

Order pronounced in the open Court on this 29th September 2022.

Sd/-
(INTURI RAMA RAO)
ACCOUNTGANT MEMBER

sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Pune; Dated, this 29th day of September 2022
Ankam

Copy of the Order forwarded to :

1. The Appellants
2. The Respondent.
3. The Respective CITs
4. The Respective NAFC, Delhi.
5. The D.R. ITAT 'A' Bench Pune.
6. Guard File

/// TRUE COPY ///

BY ORDER,

Sr. Private Secretary
ITAT, Pune

		Date	
1	Draft dictated on	28-09-2022	Sr.PS
2	Draft placed before author	28-09-2022	Sr.PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		