

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'E' BENCH,  
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND  
SHRI KUL BHARAT, JUDICIAL MEMBER

ITA No. 677/DEL/2022 [A.Y 2017-18]  
ITA No. 919/DEL/2022 [A.Y 2017-18]  
ITA No. 962/DEL/2022 [A.Y 2017-18]

Shri Sourabh Aggarwal Vs. The D.C.I.T.  
[L/H Late Smt. Kamla Agarwal] Central Circle  
E - 49, Industrial Area Karnal  
Yamuna Nagar, Haryana

PAN: AAOPA 4655 K

ITA No. 963/DEL/2022 [A.Y 2017-18]  
ITA No. 676/DEL/2022 [A.Y 2017-18]  
ITA No. 918/DEL/2022 [A.Y 2017-18]

Shri Sourabh Aggarwal Vs. The D.C.I.T.  
E - 49, Industrial Area Central Circle  
Yamuna Nagar, Haryana Karnal

PAN: AALPA 1253 A

ITA No. 924/DEL/2022 [A.Y 2017-18]  
ITA No. 967/DEL/2022 [A.Y 2017-18]  
ITA No. 675/DEL/2022 [A.Y 2017-18]

Smt. Sarika Aggarwal Vs. The D.C.I.T.  
531-L, Model Town Central Circle  
Yamuna Nagar, Haryana Karnal

PAN: ABVPA 5824 E

ITA No. 923/DEL/2022 [A.Y 2017-18]  
ITA No. 683/DEL/2022 [A.Y 2017-18]  
ITA No. 1003/DEL/2022 [A.Y 2017-18]

Shri Sharwan Kumar Vs. The D.C.I.T.  
E - 49, Industrial Area Central Circle  
Yamuna Nagar, Haryana Karnal

PAN: ACTPK 8257 G

ITA No. 921/DEL/2022 [A.Y 2017-18]

ITA No. 678/DEL/2022 [A.Y 2017-18]

ITA No. 965/DEL/2022 [A.Y 2017-18]

Smt. Manju Aggarwal  
E - 49, Industrial Area  
Yamuna Nagar, Haryana

Vs.

The D.C.I.T.  
Central Circle  
Karnal

PAN: ADQPA 4236 R

ITA No. 682/DEL/2022 [A.Y 2017-18]

ITA No. 966/DEL/2022 [A.Y 2017-18]

ITA No. 922/DEL/2022 [A.Y 2017-18]

Smt. Rama Aggarwal  
531-L, Model Town  
Yamuna Nagar, Haryana

Vs.

The Pr. C.I.T.  
Haryana

PAN: AAOPA 4656 L

ITA No. 680/DEL/2022 [A.Y 2017-18]

ITA No. 964/DEL/2022 [A.Y 2017-18]

ITA No. 920/DEL/2022 [A.Y 2017-18]

Shri Rajan Aggarwal  
531-L, Model Town  
Yamuna Nagar, Haryana

Vs.

The Pr.C.I.T.  
Gurgaon

PAN: AAOPA 4654 J

ITA No. 679/DEL/2022 [A.Y 2017-18]

ITA No. 925/DEL/2022 [A.Y 2017-18]

ITA No. 968/DEL/2022 [A.Y 2017-18]

Shri Satya Aggarwal  
531-L, Model Town  
Yamuna Nagar, Haryana

Vs.

The Pr.C.I.T.  
Gurgaon

PAN: AAOPA 4653 R  
(Applicant)

(Respondent)

Assessee By : Shri Gautam Jain, Adv  
Shri Lalit Mohan, Adv

Department By : Ms. Sarita Kumari, CIT-DR  
Shri Jeetender Chand, Sr.DR

**Date of Hearing : 20.10.2022**  
**Date of Pronouncement : 02.11.2022**

### **ORDER**

**PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-**

The above captioned 24 appeals are filed by 8 different appellants, preferred against 3 set of orders each pertaining to Assessment Year 2017-18. Since all these appeals were heard together and common issues are involved, therefore, these are being disposed of by this common order for the sake of convenience brevity.

2. The representatives of both the sides agreed that the facts in the case of Shri Sourabh Aggarwal, Legal Heir of Smt. Kamala Agarwal may be considered as the facts in all other appeals are identical and on such concession, we are considering the facts in ITA No. 962/DEL/2022 alongwith ITA No. 677/DEL/2022 and ITA No. 919/DEL/2022 for disposal of the captioned appeals.

3. We will first address to the issues raised in ITA No. 962/DEL/2022.

4. The impugned assessment order is dated 17.12.2019 framed u/s 143(3) of the Income-tax Act, 1961 [hereinafter referred to as 'The Act'] and the order of the first appellate authority is that of CIT(A)-3, Gurgaon dated 31.03.2022.

5. The sum and substance of the quarrel is that the Id. CIT(A) erred in upholding an addition made of Rs. 4.50 crores u/s 69A of the Act ignoring the fact that once advance tax was duly paid on the sum deposited in the bank account, the said sum could not be taxed as income u/s 69A of the Act.

6. The other issue directly related to the aforementioned quarrel is that treating the declaration made under Pradhan Mantri Garib Kalyan Yojna Scheme, 2016 [PMGKY] as invalid would not make cash deposit of Rs. 4.50 crores during the period of demonetization in the bank account maintained by the assessee is taxable as income from other sources u/s 69A of the Act.

7. The representatives of both the sides were heard at length, the case records carefully perused and with the assistance of the Id. Counsel, we have considered the documentary evidences brought on record in the form of Paper Book in light of Rule 18(6) of ITAT Rules.

8. The entire quarrel can be summed up by referring to the concluding para of the assessment order which reads as under:

**"The reply filed by assessee has been considered but not found tenable as the case laws explained by the assessee have no direct relevance with the issue involved in this case and assessee failed to produce the certificate issued by the Pr.CIT (Central) Gurugram. This is important to mention here that the assessee paid the taxes, surcharge & penalty on or before 31.03.2017 and also made 25% compulsory deposit under PMGKO on or before 30.04.2017. However, it was noted that part of the payments were made by the assessee before the date of notification of PMGKY Scheme - 2016 on 17.12.2016 under the minor head 100 are not accepted by the system while uploading the Manual Form No. 1 online in the e-filing portal. On perusal of the facts of the case, it is found that there is no competent of Bonafide errors involved in this matter. In view of the all above, and non furnishing the certificate issued by the Pr. CIT (Central) Gurugram the declaration made by the above assessee under PMGKY Scheme,**

2016 cannot be treated as valid. Therefore total cash amounting to Rs. 4,50,00,000/- deposited by the assessee during demonetization period is considered as her income from other sources and added back to her taxable income for the A.Y. 2017-18 u/s 69A of the Income Tax Act, 1961. I am satisfied that assessee has under reported / misreported her income, therefore penalty notice u/s 274 r.w.s 270A is being issued separately. "

9. The chronological events resulting into the aforementioned findings of the Assessing Officer are as under:

- (i) Return of income was filed on 24.07.2017 declaring an income of Rs. 17,40,150/-;
- (ii) Return was selected for scrutiny assessment and detailed questionnaire was issued on 09.09.2019 alongwith notice u/s 142(1) of the Act;
- (iii) The assessee was asked to furnish requisite details as under:

"Please refer to your return of income filed on 24.07.2017. You are aware that your case is selected in scrutiny and notice u/s 143 (2) has already been issued. In order to complete the assessment proceedings, you are requested to furnish the

following details/information alongwith supporting documentary evidences on or before 24.09.2019 through e-filing.

There is large value of cash deposits by you during demonetization period as compared to returned income as cash deposits are significantly large as compared to returned income. Furnish details of all cash deposits along with source of investment thereof. Also furnish the details of total exempt income and agricultural income earned by you during the year under consideration along with source of investment to earned said income.”

- (iv) The assessee filed her reply on 19.10.2019 and furnished details of cash deposited as under:

Period from 01.04.2016 to 31.03.2017				
Sr. No	Date	Name of the bank and branch	Account No.	Cash deposit (Rs.)
i)	13.11.2016	HDFC Bank Ltd. Yamuna Nagar	0210100050007	1,00,00,000
ii)	15.11.2016	HDFC Bank Ltd. Yamuna Nagar	0210100050007	2,00,00,000
iii)	21.11.2016	HDFC Bank Ltd. Yamuna Nagar	0210100050007	1,50,00,000
		Total		4,50,00,000
Period from 01.11.2016 to 30.12.2016				

i)	13.11.2016	HDFC Bank Ltd. Yamuna Nagar	0210100050007	1,00,00,000
ii)	15.11.2016	HDFC Bank Ltd. Yamuna Nagar	0210100050007	2,00,00,000
iii)	21.11.2016	HDFC Bank Ltd. Yamuna Nagar	0210100050007	1,50,00,000
		Total		4,50,00,000

(v) After perusing the aforesaid reply and details of cash deposited, the Assessing Officer asked the assessee to produce the certificate issued by the PCIT, Central, Gurgaon for declaration made under PMGKY Scheme.

(vi) On 23.12.2016, the ADIT, Investigation, Ambala summoned the assessee u/s 131 of the Act. The summons read as under:

**"Smt. Kamla Agarwal  
E-49, Industrial Area,  
Yamuna Nagar,**

**Whereas your attendance is required in connection with the proceedings under the Income Tax Act, in your case. You**

are hereby required personally or through authorized representative thereby to give evidence and / or to produce either personally or through an authorized representative, the books of accounts of other documents specified below/as per annexure-A and not to depart until you receive my permission to do so. Without prejudice to the provisions of any other law for the time being in force, if you intentionally omit to so attend and give evidence or produce the books of accounts or documents, a fine upto 10,000/- may be imposed upon you under section 272-A (1)(c) of the Income Tax Act, 1961.

(Zahid Pervez IRS)  
Asst. Director of Income Tax (Inv.)  
Ambala

Books of Accounts / Documents to be produced:-Annexure - A

1. Give the detail of all bank accounts maintained in your name during the period 01.04.2016 to till date.
2. Give the details of source of income of the cash deposit in your saving bank accounts during the period 08.11.2016 to 16.12.2016 and also produce documentary evidence in support of your claim."

(vii) Statement of the assessee was recorded by the ADIT, Investigation, Ambala as under:

"Statement of Smt. Kamla Aggarwal D/o, Sh. Harbans Lal Aggarwal  
R/o, E-49, Industrial Area, Yamuna Nagar

Recorded u/s 13(1) of the Income Tax Act, 1961 on 28.12.2016 at  
the time of attendance in this office in compliance to the summons  
issued u/s 131 (1) of the Income Tax Act, 1961 dt. 23.12.2016

I swear in the name of God that I will speak the truth, only and  
nothing else but only truth.

Q. Please identify yourself.

Ans. Myself Kamla Aggarwal D/o, Sh. Harbans Lal Aggarwal R/o E-  
49, Industrial Area, Yamuna Nagar. As a proof of my identity I am  
furnishing a copy of my Adhaar Card.

Q. Information has been received by this office that you have  
deposited Rs.4.50 cr in your saving bank account No.  
02101000050007 with HDFC Bank Ltd. Yamuna Nagar on  
13.11.2016, 15.11.2016 & 21.11.2016 post 08.11.2016. In this regard,  
please explain the nature of the aforesaid cash deposits.

Ans. I have deposited Rs.4.50 cr. In demonization of Rs.500/- and  
Rs.1000/- after demonetization on 08.11.2016. The said cash  
deposit has been made from my current year income i.e. F.Y. 2016-  
17 in the saving bank account and I have already deposited the  
advance tax of Rs. 1,02,00,000/- & Rs.31,00,000/- on the said  
income vide challan No.00180 & 00348 dated 16.11.2016 &  
22.11.2016 and BSR Code 0510308 for the A.Y. 2017-18. I would

further submit that I am ready to disclose the aforesaid income of Rs. 4.50 cr. Under the scheme of Pradhan Mantri Garib Kalyan Yojana notified by the Central Govt. and would deposit the taxes as per applicable in the said scheme to buy peace of mind and to avoid any litigation under the provisions of Income Tax Act, 1961."

[Kamla Aggarwal]

(viii) Thereafter, the assessee filed declaration in Form No. 1 u/s 199C of the Finance Act, 2016 in respect of taxation and investment Regime from PMGKY Scheme, 2016. The said declaration is exhibited at pages 42 to 44 of the Paper Book.

(ix) On 31.03.2017, the assessee filed letter before the PCIT, Central Circle, Gurgaon in respect of request to accept manually declaration in Form No. 1 under PMGKY Scheme, 2016. The said letter is exhibited at pages 45 to 48 of the Paper Book which reads as under:

**"In the matter of: Sh. Sourabh Aggarwal, Sh. Rajan Aggarwal, Sh. Sharwan Kumar, Smt Kamla Aggarwal, Smt Rama Aggarwal, Smt Sarika Aggarwal, Smt Manju Aggarwal and Smt Satya Aggarwal all residents of Yamuna Nagar.**

Assessment Year 2017-18.

Sub: Request to accept manually declaration Form 1 filed with Hon'ble CIT (Central Circle), Gurgaon under PMGKY Scheme 2016.

Respected Sir,

Most respectfully, it is submitted that we had disclosed the income of Rs.32.75 crores in the PMGKY Scheme 2016 before the office of Id. Assistant Director of Income Tax (Inv.), Aayakar Bhawan, B.C. Bazar, Ambala Cantt. on 28-12-2016.

It is pertinent to mentioned here that PMGKY Scheme 2016 was declared by the Central Govt. on 15<sup>th</sup>December, 2016. Before launching the PMGKY Scheme 2016, we had deposited Rs. 32.75 crores after demonetization i.e. after 08-11-2016 to 24-11-2016 therefore we had also deposited the tax @ 34% i.e. Rs.11,13,50,000/- on the declared income of Rs.32.75 crores from14-11-2016 to 24-11-2016 as per tax rates prevailing in the month of November, 2016 as per Income Tax Act, 1961.

In compliance to summons issued u/s 131(1) of the Income Tax Act, 1961 dated 23-12-2016, we had disclosed on 28-12-2016 the income of Rs. 32.75 crores as well as already tax deposited of Rs.11,13,50,000/- under the scheme of Pradhan Mantri Garib Kalyan Yojana, 2016 notified by the Central Govt. to buy peace of mind and to avoid any litigation under the provisions of Income Tax Act, 1961 before the Id. Assistant Director-of Income Tax (Inv.), Aayakar Bhawan,

B.C. Bazar, Ambala Cantt. and the balance tax of Rs.5,20,72,500/- was deposited from 16-02-2017 to 17-03-2017. In view of above, we have discharged our total tax liability @49.9% i.e. Rs. 16,34,22,500/- on the declared income of Rs.32.75 crores and also amount deposited @25% i.e. Rs.8,18,75,000/- on the declared income of Rs.32.75 crores in PMGKDS, 2016.

It is further submitted that we had also filed the declaration Form 1 with Hon'ble CIT (Central Circle), Gurgaon under PMGKY scheme 2016 for processing the same as reported to Id. Assistant Director of Income Tax (Inv.), Aayakar Bhawan, B.C. Bazar, Ambala Cantt. The detailed chart of above said eight family members in respect of income declared under PMGKY Scheme 2016 and the details of tax deposited as well as amount deposited in PMGKDS, 2016 is being enclosed herewith.

We came to know that the department software is not accepting our tax of Rs. 11,13,50,000/- deposited and declared before the Id. Assistant Director of Income Tax (Inv.), Aayakar Bhawan, B.C. Bazar, Ambala Cantt. under the scheme of Pradhan Mantri Garib Kalyan Yojana, 2016 notified by the Central Govt. to buy peace of mind and to avoid any litigation under the provisions of Income Tax Act, 1961. Kindly process the declaration Form 1 filed by us manually under PMGKY scheme 2016 and to save us from hardships. Should

**your goodself require any clarification, I would be too willing to furnish the same.**

**Thanking You,**

**Yours Faithfully,**

**(RAJIV GUPTA, Advocate)  
Authorised Representative.**

End. As above.

- (x) On 08.01.2018, the assessee filed letter to the Chairman, CBDT in respect of application under PMGKY Scheme, 2016;
- (xi) The said letter is placed at pages 49 to 60 of the Paper Book.
- (xii) On receiving no response, the assessee filed Grievance Petition before the Centralized Public Grievance Redress and Monitoring Systems [CPGRAMS] and the said grievance petition is exhibited at pages 61 to 66 of the Paper Book.
- (xiii) It would be most pertinent to exhibit the letter written to the Chairman, CBDT dated 24.06.2019 to understand the

facts of the case/grievance properly. The said letter reads as under:

**"MAY IT PLEASE YOUR HONOUR**

**Reg: Application under Pradhan Mantri Garib Kalyan Yojana (PMGKY) Scheme 2016 made - Change of code of challan and issue of certificate under the said scheme.**

**Hon'ble Sir,**

**With reference to above I most respectfully say and submit for the kind consideration of your honour as under:-**

- 1. I have made declaration in Form No.1 under Pradhan Mantri Garib Kalyan Yojana [PMGKY] Scheme 2016 before the Pr. CIT (Central), Gurgaon, Haryana (NWR). I am assessed in the charge of DCIT, Central Circle, Karnal under the jurisdiction of JCIT, Central Range, Chandigarh and. Pr.CIT, Central, Gurgaon. I have deposited cash in the bank account in the old 500/1000 demonetized currency notes in the month of November, 2016 on 13/11/2016, 15/11/2016 & 21/11/2016 after 8/11/2016 when the old 500/1000 currency notes were demonetized. The tax of Rs.1,53,00,000/- was paid by using the advance tax challan No.280 by me on, 16/11/2016 and 22/11/2016. The advance tax was paid for the cash deposits made in the bank accounts. The detail of the assessee who submitted the Form No.1 in PMGKY Scheme 2016 are as under:-**

S. No.	Name of the Assessee	PAN	Amount declared in PMGRY Scheme 2016 (4)	Advance Tax Paid in challan No. 280 (5)	Tax Paid in Challan No. 287 (6)	Total Tax paid (49.9%) (7)	Amount deposited in PMGKY Deposit Scheme 2016 (25%) (8)
(1)							
1.	Kamla Aggarwal	AAGPA4655K	4,50,00,000	1,53,00,000	71,55,000	2,24,55,000	1,12,50,000

2. Summon dtd. 23/12/2016 was received from Asst. Director of Income Tax (Inv), Ambala in my name for cash deposited in demonetized currency after 8/11/2016 in the bank account. In response to the summon myself attended and appeared before the ADIT (Inv.), Ambala on 28/12/2016. As per the advise of ADIT (Inv.), Ambala, the amount of cash deposited in the bank account after 8/11/2016 in old currency notes were agreed to be declared under PMGKY Scheme 2016. The scheme 'was announced on 16th December, 2016 wherein the tax was to be deposited at 49.9% and 25% of the amount was to be deposited in the PMGKY Deposit Scheme which is refundable after a certain period. I were assured by the ADIT (Inv.), Ambala that the advance tax deposited on 16/11/2016 and 22/11/2016 by me would be adjusted against the tax payable under PMGKY Scheme. I were further informed that balance amount of tax may be deposited on or before the due date and 25% of the amount declared in PMGKY scheme should be deposited on or before the due date in some specified bank under PMGKY deposit scheme 2016. As per the advise of the ADIT (Inv.), Ambala, I agreed to declare the amount of cash deposited by me aggregating to Rs.4.50 crores in PMGKY

Scheme 2016 and also agreed to pay the balance amount of tax Rs.71,55,000/- after adjusting the advance tax paid in challan No.280 on 16/11/2016 and 22/11/2016. The certified copy your kind perusal. Accordingly the balance amount of tax was paid in March 2017 and 25% of the amount was also deposited in the said PMGKY Deposit Scheme. The details of all these payments were duly incorporated in Form No.1 submitted in March 2017 before Pr.CIT (Central), Gurgaon. The copies of all the relevant documents i.e., Form No.1 of PMGKY 'Scheme 2016, copies of advance tax paid challans, copy of tax paid challan under PMGKY scheme in challan No.287 and receipt for deposit made under the said scheme are enclosed herewith in the paper book enclosed.

3. Subsequent to the deposit of Form No.1 in the office of Pr.CIT (Central), Gurgaon my representative Mr. Rajiv Gupta, Advocate has written a letter dated 31/3/2017 to the Pr.CIT (Central), Gurgaon ,wherein he has stated that the department's software is not accepting the tax deposited in challan No.280 on 16/11/2016 and 22/11/2016 under the PMGKY scheme 2016 and therefore the system is not processing the declaration. In view of that it was requested in the said letter that the declaration filed in form No.1 under PMGKY scheme may be processed manually and certificate may be issued accordingly. The request made by our representative is still pending before the Pr.CIT (Central), Gurgaon. Copy of the said letter is enclosed in the paper book at page 1.

4. In the meantime my representative approached before the Pr.CIT (Central), Gurgaon and again requested to process the forms and to issue the certificate because the tax required to be paid under the scheme has been duly paid within the due dates and also the amount of deposit made within time. Only the difference was of challan number and he requested again to the Pr. CIT to adjust the tax paid in challan No.280 on 16/11/2016 and 22/11/2016 under the PMGKY Scheme. The Pr.CIT (Central), Gurgaon stated that 1.10 the system is not accepting the request and therefore the form is not being processed.
5. In view of this I have no other alternative but to approach the Hon'ble CBDT to issue suitable instructions in this regard to the concerned official of Systems of the Department so that the amount paid in challan No.280 on 16/11/2016 and 22/11/2016 by me can be transferred to the ' payment under PMGKY scheme so that the undue hardship can be avoided in the matter. The details of Advance Tax paid on 16/11/2016 and 22/11/2016 by me are enclosed in the statement.
6. It is further submitted that I have not claimed the payment made in challan No.280 on 16/11/2016 and 22/11/2016 aggregating to Rs. 1,53,00,000/- in the return of income filed by me for A.Y.2017-18. As such this amount of tax paid has not been adjusted against the regular tax liability for A.Y.2017-18 and therefore there is no case of any double credit for the said amount.

7. Kindly do the needful in the matter and oblige.

Hoping to be excused for trouble and thanking you,

Yours faithfully,

(Kamla Aggarwal)

(xiv) On 12.11.2019, the Deputy Commissioner/ACIT, Central,

Karnal wrote the following letter to the assessee:

"Subject: Assessment proceedings in your case for A.Y.

2017-18

regarding.

Kindly refer to your reply dated 19.10.2019. In the above said reply, you have claimed to have deposited the tax under PMGKY Scheme 2016.

In order to verify these payments, you are requested to furnish the certificate issued from CIT (Central) Gurugam for these declaration and deposit the tax by you under PMGKY Scheme 2016

In the regard, in order to complete assessment proceedings you are requested to furnish above information/ reply on or before 19.11.2019 through e-filing. "

(xv) The assessee replied by filing copy of Form No. 26AS. The said reply is exhibited at pages 87 to 99 of the Paper Book and the most relevant part reads as under:

"1. Kindly refer to notice dated 12.11.2019 wherein it has been stated as under:

"Kindly refer to your reply. dated 19.10.2019. In the above said reply, you have claimed to have deposited the tax under PMGKY Scheme 2016.

In order to verify these payments, you are requested to furnish the certificate issued from CIT(Central) Gurugram for these declaration and deposit the tax by you under PMGKY Scheme 2016.

In this regard, in order to .complete assessment proceedings, you are requested to furnish above information/reply on or before 19.11.2019 through e-filing."

2. The assessee in reply to the above respectfully submits as under:

2.1 That during the financial year 20:16-17 relevant to assessment year 2017-18, the assessee had made following cash deposits in the year under consideration:

<b>Period from 01.04.2016 to 31.03.2017</b>				
<b>Sr. No</b>	<b>Date</b>	<b>Name of the bank and branch</b>	<b>Account No.</b>	<b>Cash deposit (Rs.)</b>
<i>i)</i>	13.11.2016	HDFC Bank Ltd. Yamuna Nagar	0210100050007	1,00,00,000
<i>ii)</i>	15.11.2016	HDFC Bank Ltd. Yamuna Nagar	0210100050007	2,00,00,000
<i>iii)</i>	21.11.2016	HDFC Bank Ltd. Yamuna Nagar	0210100050007	1,50,00,000
		<b>Total</b>		<b>4,50,00,000</b>
<b>Period from 01.11.2016 to 30.12.2016</b>				
<i>i)</i>	13.11.2016	HDFC Bank Ltd. Yamuna Nagar	0210100050007	1,00,00,000
<i>ii)</i>	15.11.2016	HDFC Bank Ltd. Yamuna Nagar	0210100050007	2,00,00,000
<i>iii)</i>	21.11.2016	HDFC Bank Ltd. Yamuna Nagar	0210100050007	1,50,00,000
		<b>Total</b>		<b>4,50,00,000</b>

**A copy of the bank statement has already been placed as part of reply dated 18.10.2019.**

- 2.2 That on 16.11.2016, the assessee voluntarily suo-moto in a communication had stated as under:

**"Most respectfully, the assessee would like to submit that out of an income of Rs. 4,50,00,000/-, the assessee has deposited Rs. 3,00,00,000/- in the saving bank account with HDFC Bank Ltd., Yamuna Nagar during the year and I have deposited the advance tax of Rs: 1,02,00,000/- on the income of Rs.3,00,00,000/- vide challan no.00180 dated 16/11/2016 BSR 0510308 for the A.Y. 2017-18.**

**This is for your kind information please."**

- 2.3 That on 16.12.2016, PMGKY scheme was announced wherein tax was to be deposited at 49.9%; and 25% of the amount was to be deposited in the PMGKY Deposit Scheme which is refundable after a certain period.
- 2.4 That on 23.12.2016, summon was received from learned Assistant Director of Income Tax (Inv.), Ambala in the name of assessee in respect of cash deposit made after 8.11.2016 in the bank account. A copy of the summon is already placed on record.
- 2.5 That on 28.12.2016 in response to the summon, the assessee attended and appeared before the learned ADIT (Inv.) Ambala and on the basis of advice of learned ADIT the amount of cash deposited in the bank accounts after 8.11.2016 in old currency notes was agreed to be declared under PMGKY Scheme 2016. A

copy of the statement recorded of the assessee is already placed on record. The learned ADIT assured that the advance tax deposited between 14.11.2016 to 24.11.2016 would be adjusted against the tax payable under PMGKY Scheme. A copy of challans advance tax deposited between 14.11.2016 to 24.11.2016 have already placed on record. He also advised that balance amount of tax be deposited on or before the due date and 25% of the amount declared in PMGKY scheme should be deposited on or before the due date in some specified' bank under PMGKY deposit scheme 2016.

2.6 As per the advise of the learned ADIT, the assessee agreed to declare the amount of cash deposited by the assessee aggregating to Rs. 4.5 crores in PNIGKY Scheme, 2016 and also agreed to pay the balance amount of tax Rs. 71,55,000/-after adjusting the advance tax paid of Rs. 1,02,00,000/- and Rs. 51,00,000/- in challan No.280 on 16.11.2016 and 22.11.2016 under PMGKY Scheme. Accordingly the balance amount of tax of Rs. 71,55,000/- was paid on 6.3.2017 and 25% of the amount was also deposited on 6.3.2017 in the said PMGKY Deposit Scheme. A tabular chart in respect of the above is as under:

S. No.	Name of the Assessee	PAN	Amount declared in PMGKY Scheme 2016	Advance Tax Paid in challan No. 280	Tax Paid in Challan No. 287	Total Tax paid (49.9%)	Amount deposited in PMGKY Deposit Scheme 2016 (25%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Kamla Aggarwal	AAGPA4655K	4,50,00,000	1,53,00,000	71,55,000	2,24,55,000	1,12,50,000

- 2.7 That on 14.3.2017, the details of all these payments were duly incorporated in Form No.1 submitted in the office of learned Pr.CIT (Central), Gurgaon. The copies of all the relevant documents i.e., Form No.1 of PMGKY Scheme 2016.copies of advance tax paid challans, copies of tax paid challans under PMGKY scheme in challan No.287 and receipt for deposit made under the said scheme were submitted on the record of learned Pr. CIT (Central) Gurgaon. A copy of Form No. 1 is already placed on record.
- 2.8 That on 31.3.2017 subsequent to the deposit of Form No.1 in the office of learned Pr. CIT (Central) Gurgaon, my representative Mr. Rajiv Gupta, Advocate had written a letter to learned Pr. CIT (Central) Gurgaon wherein he stated that the department's software is not accepting the tax deposited in challan No.280between 14/11/2016 to 24/11/2016 under the PMGKY scheme 2016 and therefore the system is not processing the declaration in the case of assessee. -A copy of letter dated 31.3.2017 to learned Pr. CIT (Central). Gurgaon is already placed on record. It was requested in the said letter that the declaration filed in Form No.1 under PMGKY scheme may be processed manually and certificate may be issued accordingly.
- 2.9 In the meantime, my representative again appeared before learned Pr. CIT (Central) Gurgaon again requested to process the forms and to issue the certificate because the tax required to be paid under the scheme has been duly paid within the due dates and also the amount of deposit made within time. It was

submitted that the difference was of challan numbers- and he requested again to the learned Pr. CIT (Central) Gurgaon to adjust the tax paid in challan No.280 between 14.11.2016 to 24.11.2016 under the PMGKY Scheme; and the learned Pr. CIT (Central) Gurgaon stated that the system is not accepting the request and therefore the form is not being processed.

2.10 Thereafter on 8.1.2018 assessee submitted. a representation to the CBDT (copy of the same submitted in office of learned Pr. CIT (Central) Gurgaon on 15.01.2018) wherein assessee requested for change of code/head of the challan from advance tax to tax under PMGKY Scheme. The major head and minor head of PMGKY challans 0028 and 112 of challan 287 and the major head and minor head of advance tax challan was 0021 and 100 of challan no. 280. The assessee requested for change for major head and minor head of advance tax challan no. 280 to major head and minor head of challan no. 287. At the same time a copy was also forwarded to the Directorate of Systems of the department. A copy of the letter dated 8.1.2018 before CBDT and before learned Pr. CIT (Central) Gurgaon have already placed on record.

2.11 Later, the assessee filed a grievance petition on Centralised Public Grievance Redress and Monitoring System (CPGRAMS) on the site of Government of India on 11.07.2019 alongwith letter dated 24.06.2019 and requested for change of major head and minor head of advance tax challan to PMGKY challan. A copy of grievance petition is already placed on record.

2.12 The matter was continuously followed up with Office of DG (Systems) in this regard to change the code/head of challans. After lot of persuasion and efforts and pursuant to grievance petition on CPGRAMS the department has accepted the request of the assessee and changed the advance tax challan to PMGKY challan. Thus the advance tax appearing in form 26AS was removed and the amount was transferred to PMGKY Scheme under the minor head 112 and major head 0028 of challan no. 287. A copy of Form 26AS is already placed on record.

2.13 In this regard, a copy of form 26AS generated from TRACE in case of assessee is again enclosed herewith for ready reference; and after the change of head of the challan the position of tax paid under PMGKAY Scheme is as under:

S. No.	Name of the Assessee	PAN	Amount declared in PMGRY Scheme 2016	Advance Tax Paid in challan No. 280	Tax Paid in Challan No. 287	Total Tax paid (49.9%)	Amount deposited in PMGKY Deposit Scheme 2016 (25%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Kamla Aggarwal	AAGPA4655K	4,50,00,000	1,53,00,000	71,55,000	2,24,55,000	1,12,50,000

2.14 Thus, the tax paid in advance tax challan no. 280 which was not appearing on portal under PMGKY Scheme has now been transferred to the said Scheme, therefore the advance tax appearing in 26AS got removed and transferred to PMGKY Scheme after change of

head/code of challan by the Department. The relevant portion of form 26AS is as under:

**FORM 26AS**

**Name of Assessee: Kamla Aggarwal**

**PAN : AAOPA4655K.**

**Assessment Year : 2017-18**

**PART A – Details of Tax Deducted at Sources**

**PART B - Details of Tax Collected at Sources**

**PART C - Details of Tax Paid (other than TDS or TCS)**

S. No.	Major Head	Min or Head	Tax	Sur charge	Educa tion Cess	Other	Total Tax	BSR Code	Date of Deposi t	Challa n Serial No.
i)	0021	300	15,093	0.00	453	0.00	22,400	0510308	21- July- 2017	01679
ii)	0021	100	1,50,000	0.00	0.00	0.00	1,50,000	0510308	21- July- 2017	71974
iii)	0021	100	51,00,000	0.00	0.00	0.00	51,00,000	0510308	21- July- 2017	00348
iv)	0021	100	-51,00,000	0.00	0.00	0.00	-51,00,000	0510308	21- July- 2017	00348
v)	0021	100	1,02,00,000	0.00	0.00	0.00	1,02,00,000	0510308	21- July- 2017	00180
vi)	0021	100	1,02,00,000	0.00	0.00	0.00	1,02,00,000	0510308	21- July- 2017	00180

**Remarks:**

On 16.11.2016 the advance tax payment of Rs. 1.02crs. & Rs. 51 Lakhs respectively removed from the advance tax payment and balance advance tax shown in 26AS for AY 2017-18 is Rs.

1.50 lakhs for which credit has been claimed in the return of income filed for AY 2017-18.

2.15 That perusal of the above would show that tax paid in advance tax challan in the case of assessee in November, 2016 (during the period 14.11.2016 to 24.11.2016) has been removed from 26AS (Advance Tax) and shifted to PMGKY tax payment as requested by the assessee. After the change of code/ head of challan the record has become straight and advance tax credit claimed in the return of income filed for AY 2017-18 is matching with advance tax payment shown in Form 26AS and at the same time PMGKY portal would show the amount of tax payment under that Scheme as shown by the assessee in the Form No. 1 of PMGKY Scheme, 2016 and would exactly match with the amount of tax shown in Form no. 1 of PMGKY Scheme;

(xvi) From the aforementioned factual details, it is clear that the advance tax paid has been shifted to PMGKY Scheme, 2016 tax payment as requested by the assessee.

(xvii) Report of the office of ADIT, Investigation, Ambala Cantt dated 19.01.2017 reads as under:

"Sub.: Final Report in the case of family members of the M/s Globe Panel Group, Yamunanagar - regarding-

As directed, the report in the case of M/s Globe Group, Yamunanagar is as under.

2. During enquiries in the case of each deposit above 1 crores, it was noticed that few of the cases having common address, belonged to same family and deposited cash of approx. 29 cr. in old currency notes. It was further investigated that these persons belong to Globe Group of Yamunanagar and total income deposited was Rs. 32.75 cr and not 29 cr. as reported (the name of one of the family members Smt. Manju Agarwal was not found in the said list).

3. During enquiries u/s 131 of the I.T. Act, 1961 on oath, the assessee members of the Globe Group have admitted Rs.32.75 crs as their undisclosed income for the relevant FY 2016-17 under Pradhan Mantri Garib Kalyan Yojna (PMGKY) and have further submitted that they shall pay taxes in accordance with provisions of Pradhan Mantri Garib Kalyan Yojna.

4. The details of the assessee members, and their respective disclosures before this Office is as under:

S. No.	NAME S/Sh./Smt.	Cash deposit in old currency after 08.11.2016	Disclosure made before this office u/s 131 of IT Act, 1961
1	SourabhAggarwal E-49 Industrial Area, Yamunanagar	2 crores	2 crores
2	SatyaAggarwal E-49 Industrial Area, Yamunanagar	3.25 crores	3.25 crores

3	Sharwan Aggarwal E-49 Industrial Area, Yamunanagar	7crores	7crores
4	Rama Aggarwal E-49 Industrial Area, Yamunanagar	5crores	5crores
5	Kamla Aggarwal E-49 Industrial Area, Yamunanagar	4.5crores	4.5crores
6	Rajan Aggarwal E-49 Industrial Area, Yamunanagar	5crores	5crores
7	Manju Aggarwal E-49 Industrial Area, Yamunanagar	3crores	3crores
8	Sarika Aggarwal E-49 Industrial Area, Yamunanagar	3crores	3crores
		32.75 crores	32.75 crores

(xviii) Copy of letter issued by the DGIT, Chandigarh to the Dy.  
Director, INV, Chandigarh read as under:

**"Sub.: Report of STR No. 10316517 P-1 in the case of  
Sh. Sourabh Aggarwal C/o Globe Ranel Industries I. Pvt. Ltd.  
419 Industrial Area, Behind, Yamuna Nagar (PAN:  
AALPA1253A)**

Kindly refer to your office letter F. No. Fr.  
DIT/INV/CHD/STRIP-II/2017-18/1280 dated 31.07.2017  
dated 31.07.2017 vide which approval for closure of the STR  
in the above said case was sought.

2. In this regard, I am directed to convey that the worthy  
DGIT (Inv.) NWR has accorded the approval for closure of  
the STR.

**Letter dated 11.08.2017**

**Sub.: Report of STR No. 10316517 P-1 in the case of Sh. Sourabh Aggarwal C/o Globe Ranel Industries I. Pvt. Ltd. 419 Industrial Area, Behind, Yamuna Nagar (PAN: AALPA1253A)**

Kindly refer to your office letter F. No. Fr. Addl.DIT/INV/FBD/2017-18/1302 dated 17.07.2017 on the subject cited above.

2. In this regard, I am directed to enclose a copy of vide letter F. No. DGIT/INV/Chd/FIU/PI/10079/2555/237/2017-18/447 dated 08.08.2017 received from the O/o the Director General of Income Tax (Inv) Chandigarh on the subject cited above.

3. Further, I am directed to convey the approval of the worthy DGIT (Inv.) NWR for closure of the above mentioned STR."

xix) Thereafter, the ADIT, INV Faridabad wrote the following letter:

**"Sub.: Report of STR No. 10316517 P-1 in the case of Sh. Sourabh Aggarwal C/o Globe Ranel Industries I. Pvt. Ltd. 419 Industrial Area, Behind, Yamuna Nagar (PAN: AALPA1253A)**

Please refer to the subject cited above.

2. In this regard, please find enclosed herewith a copy of letter F. No. ADIT/INV/CHD/STR-P-1/2017-18/1536 dated 11.08.2017 alongwith its enclosure received from O/o the Pr.

Director of Income Tax (Inv) Chandigarh, The Pr.DIT (Inv), Chandigarh has accorded his permission to close the STR proceedings in this case. Hence, a copy of this letter is being sent to you for your information."

xx) The entire quarrel now crystallizes by the following letter issued by the Under Secretary, (ITA-II), CBDT disposing of all the letters and the CPGRAM grievance which reads as under:

"Subject: Request for adjustment of advance tax towards PMGKY 2016 received from Sharwan Aggarwal & other seven family members and CPGRAM Grievance DORVU/E/2019/01509 dated 11.07.2019 of Smt. Kamla Aggarwal - reg.

Kindly refer to your letter dated 08.01.2018 and 24.06.2018 and 24.06.2019 and CPGRAM Grievance: DORVU/E/2019/01509 dated 11.07.2019 of Smt. Kamla Aggarwal.

2. With reference to your above referred letters requesting to give credit for the advance taxes paid before the commencement of the PMGKY Scheme against the tax liability under the PMGKY Scheme on the basis of CBDT's order under section 119 of the Act dated 27.09.2017, I am directed to state that the and request cannot be considered favourably as:

(iii) Board's order u/s 119 dated 27.09.2017 allowed challan correction from Advance tax to PMGKY only in case of Bonafide errors and there appears to be no Bonafide error involved as the intention at the time of making advance tax payment was not to make payment towards PMGKY Scheme and the payment was also made before the notification of the PMGKY Scheme.

(iv) As per the provision of the PMGKY Scheme, the credit of advance tax paid was not allowed in respect of income declared under the PMGKY Scheme. In this context, reliance is placed on Q. No. 6 of FAQ released by CBDT vide Circular No. 2/2017 dated 18.01.2017, wherein it is specifically clarified that No credit of advance tax paid, TDS or TCS shall be allowed under the Scheme. This issue has been decided in favour of the Revenue by the Hon'ble High Court of Delhi in the case of Virag Tiwari V. Pr. CIT-21 vide order dated 12.03.2018, SLP filed by Sh. Virag Tiwari is pending for adjudication at the Supreme Court.

3. In this regard, it has been reported by the DGIT (System that correction in original challan attributes from advance tax challans (minor head 100) to PMGKY challan (minor head 112) which was wrongly carried out by DGIT (systems) on the basis of order u/s 119 dated 27.09.2017 has been rectified and challan attributes have been reverted back to the original attributes as reported by bank.

4. In view of the above, request of petitioners (Smt. Kamla Aggarwal and other seven family member) before CBDT vide letter dated 08.01.2018 regarding adjustment of advance tax towards PMGKY 2016 and CPGRAM Grievance DORVU/E/2019/01509 dated 11.07.2019 of Smt. Kamla Aggarwal may be treated as disposed off”.

(xxi) A further perusal of the record shows that the factual report on the recommendation made by the assessee dated 31.12.2020 to the DGIT, INV, NWR, Chandigarh was called for from the PCIT, Gurgaon. The report of the PCIT, Gurgaon dated 15.01.2021 was considered by the DGIT, INV, NWR who, alongwith the recommendation made by the PCIT, Gurgaon for taking a favourable view in the matter for the following reasons:

*“(a) The assessees had paid advance tax with the intention of declaring cash deposits of Rs. 32.75 crores as their income which was subsequently declared under the PMGKY Scheme, 2016;*

*(b) There was a bonafide intention on the part of the assessee to declare the cash deposits as their income and pay taxes thereon;*

*(c) The assessee paid taxes @ 49.9% under the PMGKY Scheme, 2016 as against the normal maximum tax rate of 30%, thereby there has not been any loss to the Revenue;*

*(d) The assessee will have difficulty in withdrawing his deposit @ 25% made with the bank as part of PMGKY Scheme, 2016 unless they are issued the PMGKY certificate;*

*(e) The assessee has suffered hardship in Covid times due to lack of liquidity as his money had been locked up in the PMGKY deposit Scheme and has been assessed u/s 148 of the Act for the same amount.*

*This issues with the approval of the DGIT -[INV], NWR Chandigarh signed by Shri Rajesh Mahajan, Addl. CIT [INV] [HQ]O/o the Director General of Income Tax, Chandigarh.”*

10. After understanding thoroughly the afore-stated factual matrix of the case in hand and, in particular, clause (b) and (c) above, we fail to understand how the amount declared under the PMGKY Scheme, 2016 becomes taxable u/s 69A of the Act as done by the Assessing Officer. Section 69A of the Act reads as under:

**"69A. Where in any financial year the assessee is found to be the owner of any money, bullion, jewellery or other valuable article and such money, bullion, jewellery or valuable article is not recorded in the books of account, if any maintained by him for any source of income, and the assessee offers no explanation about the nature and source of acquisition of the money, bullion, Jewellery or other valuable article, or the explanation offered by him is not in the opinion of the <sup>57</sup> [Assessing] Officer, satisfactory, the money and the value of the bullion, jewellery or other valuable article may be deemed to be the income <sup>56</sup> of the assessee for such financial year."**

11. A perusal of the above shows that this section is attracted when some unexplained money for which the assessee is found to be the owner and such money is not recorded in the books of accounts, if any, maintained by the assessee for any source of income for which the assessee does not offer any explanation or the explanation of the assessee is not satisfactory in the opinion of the Assessing Officer.

12. The facts explained hereinabove clearly show that it is the assessee who came forward with the explanation that the amount deposited in the bank account on which advance taxes have been paid in November 2016 and subsequently, the same was offered under PMGKY Scheme, 2016 cannot become assessable u/s 69A of the Act.

13. The assessee in her statement, given u/s 131 of the Act before the ADIT, INV, Ambala has categorically stated in respect of deposit of Rs. 4.50 crores in the bank account was made from her current year income F.Y. 2016-17 and she has already paid advance tax of Rs. 1.02 crores and 51 lakhs on 16.11.2016 and 22.11.2016 for A.Y. 2017-18 and she further categorically stated that income of Rs. 4.50 crores will be disclosed under PMGKY Scheme, 2016 notified by the Central Government and tax as applicable under the scheme would be deposited and facts mentioned hereinabove clearly demonstrate that the assessee has paid taxes fully as per PMGKY Scheme, 2016 and has also filed declaration in Form I under the said scheme.

14. As per Section 199-I of the Act, amount of undisclosed income declared in accordance with sub-section of section 199C shall not be included in the total income of the declarant for any A.Y. under the I.T. Act.

15. The mandatory conditions for availing benefit /immunity under the PMGKY Scheme, 2016 are that declaration under the scheme has to be made on or before 31<sup>st</sup> March 2017. Tax surcharge, penalty payable under the scheme and deposit to be made in the deposit scheme shall

be paid/made before filing declaration under the Scheme and declaration shall be accompanied with proof of payment made in respect of tax surcharge and penalty payable under the Scheme and proof of deposit made in the PMGKY Scheme, 2016.

16. The assessee has complied with all the mandatory conditions mentioned hereinabove. It is also provided that the declaration shall be void and deemed never to have been made where declaration has been made by misrepresentation or suppression of facts or without payment of tax and surcharge or penalty or without depositing requisite amount in the PMGKY Scheme, 2016 and in such cases, all provisions of the Act including penalty and prosecution shall apply accordingly. The facts discussed elsewhere clearly show that the assessee does not fall in the circumstances mentioned hereinabove.

17. Most importantly, it is provided that where a valid declaration as detailed above has been made, the following consequences will follow:

- a) Amount of undisclosed amount declared shall not be included in the total income of the declarant under the I.T. Act for any A.Y.

- b) Declarant under this scheme shall not be entitled in respect of undisclosed income or any amount of tax or surcharge paid thereon to reopen any assessment or reassessment made under the I.T. Act or W.T. Act or to claim any set off or relief in any appeal, reference or other proceeding in relation to such assessment or reassessment.
- c) The contents of the declaration shall not be admissible in evidence against declarant for the purpose of any proceedings under any Act other than the Acts referred to in Para 8 above and Para 8 contains declaration not eligible in certain cases and read as under:

"Declaration not eligible in certain cases :

8. The provisions of this Scheme shall not apply-

(a) in relation to any person in respect of whom an order or detention has been made under the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 subject of the conditions specified under the Scheme.

(b) in relation to prosecution for any offence punishable under Chapter IX or Chapter XVII of the Indian Penal Code, the Narcotic Drugs and Psychotropic Substances Act, 1985, the Unlawful Activities (Prevention) Act, 1967, the Prevention of Corruption Act, 1988, the Prohibition of Benami Property

Transaction Act, 1988 and the Prevention of Money- Laundering Act, 2002;

(c) to any person notified under section 3 of the Special Court (Trial of Offences Relating to Transactions in Securities) Act, 1992;

(d) in relation to any undisclosed foreign income and asset which is chargeable to tax under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015."

18. The above is extracted from the explanatory notes on Provisions of the Taxation and investment Regime for PMGKY Scheme, 2016 as contained in Chapter IXA of the Finance Act, 2016 dated 27.12.2016 signed by Dr. Thakur Singh Mapwali, Under Secretary to the Government of India.

19. Considering the scope of the Scheme in light of the Explanatory Notes, there is no reference to the Certificate issued by designated PCIT but definitely there is a reference to valid declaration made under the Scheme.

20. Basis the facts discussed elsewhere show that the assessee has made a valid declaration under the PMGKY Scheme, 2016 and has duly paid taxes/penalty and has also deposited requisite amount under the

PMGKY Scheme, 2016. By no stretch of imagination provisions of section 69A can be applied on the aforementioned facts. Therefore, the entire addition made by the AO and confirmed by the Id. CIT(A) do not hold any water and deserve to be deleted.

21. We, accordingly, direct the Assessing Officer to delete the impugned addition made u/s 69A of the Act in respect of cash deposit in the bank account.

22. Since we have categorically held that provisions of Section 69A of the Act are not applicable on the facts of the case in hand, the order framed u/s 154 of the Act becomes bad in law and so also the order of the PCIT dated 30.03.2022 framed u/s 263 of the Act.

23. ITA No. 962/DEL/2022, ITA No. 919/DEL/2022 and ITA No. 677/DEL/2022 are allowed and for our detailed discussion given hereinabove, other captioned appeals are also allowed.

24. In the result, all the captioned appeals of the assessee are allowed.

The order is pronounced in the open court on 02.11.2022.

Sd/-

**[KUL BHARAT]  
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]  
ACCOUNTANT MEMBER**

Dated: 02<sup>nd</sup> November, 2022.

VL/

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi

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