INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "H": NEW DELHI

BEFORE

SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER

AND

MS. ASTHA CHANDRA, JUDICIAL MEMBER

ITA No.784/Del/2021
Asstt. Year: 2015-16

Sandeep Gupta, 152, Chanderpuri, Ghaziabad, Uttar Pradesh 201009	Vs.	Pr. CIT Ghaziabad
(Appellant)		(Respondent)

Assessee by:	Shri Satyajeet Goel, CA Shri Prateek Gupta, CA
Department by :	Shri Rajesh Kumar, CIT(DR) Shri M. Baranwal, CIT(DR)
Date of Hearing	02.12.2022
Date of pronouncement	06.12.2022

O R D E R

PER ASTHA CHANDRA, JM

The appeal by the assessee is directed against the order dated 05.03.2021 of the Ld. Principal Commissioner of Income Tax, Ghaziabad **("Pr. CIT")** passed under section 263 of the Income Tax Act, 1961 **("the Act")** pertaining to assessment year **("AY")** 2015-16.

2. The assessee is proprietor of M/s. Sandeep Traders engaged in trading of Plywood. For AY 2015-16 he e-filed his return of income on 29.09.2015 declaring income of Rs. 5,58,770/-. His case was selected for complete scrutiny under CASS. During assessment proceedings questionnaire was issued. In response, the assessee furnished necessary details and replies/explanation and documents as called for. Books of account were also

called for and the Ld. Assessing Officer **("AO")** examined them on test check basis.

3. The Ld. AO found that the assessee declared long term capital gain **("LTCG")** of Rs. 22,84,000/- on sale of 2500 shares of M/s. Surabhi Chemicals and Investment (Scrip Code – 512311). The Ld. AO required the assessee to submit the computation of the said LTCG which the assessee complied. The computation forms part of the assessment order. The Ld. AO confronted the assessee that the aforesaid scrip is under the category of suspicious and penny stock and asked the assessee to submit details and documents which the assessee complied. The assessee also filed written submissions dated 15.12.2017 stating that during the course of assessment proceedings he came to know that the said company is not genuine. However, the transactions made by him with the said company's share were genuine and all the documentary evidences for the same have also been filed during the assessment proceedings. However, to purchase peace of mind and to avoid any litigation, he offered to surrender the capital gain amount of Rs. 22,58,715/- subject to condition that no penal action is initiated against him for taxation purposes. Since the assessee surrendered the LTCG of Rs. 22,58,715/- which was credited to his bank account and claimed as exempt under section 10(38) of the Act, the Ld. AO added the same to the income of the assessee under section 69 of the Act and completed the assessment accordingly on 29.12.2017 under section 143(3) of the Act. The Ld. AO did not record his satisfaction for initiating penalty proceedings under section 271(1)(c) of the Act in the body of the assessment order whereas satisfaction prior to the issue of notice is a pre-requisite. Nonetheless the Ld. AO initiated penalty proceedings under section 271(1)(c) for unexplained investment/concealment of income and issued penalty notice dated 29.12.2017 for concealing the particulars of income or furnishing inaccurate particulars thereof.

4. In response thereto the assessee filed a detailed reply on 05.02.2018 which is reproduced hereunder:-

"To,

The Income Tax Officer
Ward-2(4)
Ghaziabad

In the matter of Sh. Sandeep Gupta
Prop. M/s. Sandeep Traders
152, Chanderpuri
Ghaziabad
PA No. ACIPG5146P

Sub:- ***Initiation of Penalty Proceedings u/s 271(l)(c) of the I.T. Act, 1961 - A.Y. 2015-16: Reg.***

Sir,

Kindly refer to the show cause notice issued u/s 271(l)(c) of the Income Tax Act, 1961 wherein assessee has been show caused as to why penalty u/s 271(l)(c) of the Act may not be levied on the assessee.

In this connection it is submitted that above section provides for penalty in the cases of concealment of income or furnishing inaccurate particulars but in the captioned matter neither any income was concealed nor any inaccurate particulars of income filed, at any stage. The notice is thus liable to be withdrawn.

Briefly stated facts of the case are as follows:-

(1) That the assessee has filed return of income on 29.09.2015 wherein Business income and income from other sources was declared amounting to Rs.5,58,770. Apart from the same exempt income of Rs. 22,52,715 was also declared in respect of long term capital gain earned on sale of equity shares of listed security of M/s. Surabhi Chemicals & Investment Ltd.

(2) That the case of the assessee was selected for scrutiny and notice u/s 143(2) of the Act was issued to the assessee. During the course of assessment proceedings various queries were raised by the Ld AO and the assessee had filed timely replies to the same. Further during the proceedings to purchase peace and avoid penal proceedings the assessee surrendered an amount of long term capital gain claimed to be exempt for taxation purpose. Considering the assessee submissions the income was assessed as under:-

Returned Income	*Rs.*	*5,58,770*
Capital Gain income (Long term capital gain)	*Rs.*	*22,58,715*
	Rs.	***28,17,485***

That during the year under consideration assessee had earned Gain on sale of equity shares of M/s. Surabhi Chemicals and Investment Ltd. for Rs. 22,52,715/-.

Initially 2500 No. of shares of Surabhi Chemicals and Investment Ltd. were purchased for Rs. 45000 from M/s. S.K. Khemka and later on these shares were converted into 25,000 of face value of Re. 1 each. The details of such shares was filed during the assessment proceedings. The aforementioned shares were later on dematerialized with Depository Participant M/s. Motilal Oswal Securities Ltd. and the shares were sold through Bombay Stock Exchange which is a recognized stock exchange. The contract notes and ledger account issued by the broker were also filed during the assessment proceedings. The fact that the equity shares sold on the recognized stock exchange were subject to levy of security transaction tax upon sale of shares and the shares were held for more than 365 days is uncontroverted and hence accepted by the department. Further the claim u/s 10(38) of the Act being made by assessee was also a valid claim as the conditions stipulated in section 10(38) were duly meet by the assessee and the same was also accepted by the department as no adverse inference was made in respect of same.

The details of capital gain were duly disclosed in the Income Tax Return and there was nowhere any concealment of income on the part of the assessee. However at a later stage assessee came to know that certain investigations has been undertaken by the SEBI and Income Tax Department according to which it has been ascertained that the company M/s. Surabhi Chemicals & Investment Ltd. was engaged in some unwanted / wrong activities therefore in view of same the assessee surrendered the benefit of exemption validity claimed u/s 10(38) of the Act and offered the income for taxation purpose subject to a condition that no penal action would be initiated against him. Therefore the show cause notice issued for levy of penalty is on an income which has been duly disclosed in the Income Tax Return and later on offered suo moto by the assessee for taxation purpose.

(1) ***That from above it can be stated that assessee has not concealed any income nor furnished inaccurate particulars of income. As a matter of fact the claim of the assessee was not a false claim but it was surrendered by the assessee himself to avoid litigation and purchase peace,***

(2) The assessee finds support from the decision of various courts which are as follows:

(a) That the word ***"conceal"*** *implies to hide or withdraw from observation to cover or keep away from sight, to prevent the discovery of, to withdraw knowledge of. It is, thus, implicit in the word 'concealed' that there has been a deliberate act on the part of the assessee. The meaning of the word 'concealment' as found in shorter Oxford English Dictionary, 3rd Edition, Vol. I is in law,*

the intentional suppression of truth or fact known to the injury or prejudice of another. Thus, an element of deliberateness is embedded in the word 'concealment' even though the word 'deliberately' was omitted by the Finance Act. ***In other words, in the case of levy of penalty, always there should be men's rea- CIT v, Susai Kalyanamandapam (P) Ltd. [2004] 271 ITR 138/(20051 142 Taxman 555 (Mad.), India Cine Agencies v. Dy. CIT(2005] 275 ITR 430 (Mad.), Bharat Rice Mill v. CIT {2005] 148 Taxman 145 (All.) CIT VS. S.M Construction, Bombay High Court, CIT VS. Reliance Petroproduct Pvt. Ltd. 322 ITR 158.***

(b) *Penalty proceedings are penal in nature. Elementary principles of criminal law will apply. It is a quasi-criminal proceedings. There should be conscious concealment -* ***Dy, CIT v. Mahadik Bros. [2003] 84 ITD 1 (Pune).***

(c) *The apex court in the case of* ***CIT v. Reliance Petroproducts Pvt. Ltd. 322ITR 158*** *reiterated that disallowance of claim of expenditure does not amount to furnishing incorrect particulars of income as such, no concealment penalty can be levied based on that.*

(d) *In the case of* ***CIT v, Suresh Chandra Mittal the Hon'ble Supreme Court*** *upheld the finding of the Hon'ble High Court and Tribunal wherein it was observed that when the department had not discharged its burden of proving concealment and had simply rested its condusion on the act of voluntary surrender done by the assessee in good faith and that penalty could not be levied.* ***[(2001) 119 Taxman 433(sc)l.***

(e) ***In the case of Commissioner of Income Tax v. Nath Bross. Exim International Ltd. (288 ITR 670), Hon'ble High Court of Delhi observed that.***

"Where assessee had claimed dividend income as its business income and according to assessee, it was entitled to a deduction under clause (bba) of Explanation to section 80HHC (4C'), merely because assessing officer held that assessee's claim was wrong, penalty for concealment of income could not be imposed".

(f) *Hon'ble High Court of Bombay in the case of* ***Director of Income Tax (IT)-I, Mumbai v. Administrator of the Estate of Late Mr, E.F. Dinshaw (35taxmann.com 95) (2013)*** *has observed that penalty for concealment of income cannot be levied for claim being rejected by the revenue, where full details were disclosed in return.*

(g) ***Hon'ble High Court of Allahabad in the case of J.K. Synthetics Ltd, v. The Commissioner of Income Tax (ITA No. 125 of 2002 dated 19.12.2016)*** *has observed that if a claim is not accepted does not in itself comes to the inevitable conclusion that the details supplied by the assessee were false, inaccurate or suffered from any concealment.*

(h) *Delhi ITAT Bench in case of* ***Poysha Goyal vs. ACIT [2015-ITRV-ITAT-DEL-012]*** *has held that no penalty u/s 271(l)(c) could be imposed when all necessary facts were disclosed by the assessee as such it could not be said that the assessee has either concealed any income or furnished inaccurate particulars.*

Further to above assessee has already deposited an amount of Rs. 6,08,890 /- as raised vide notice issued u/s. 156 of the Act vide challan no.00001 dated 30.01,2018. Copy of challan is enclosed.

As such it is clear that then was no malafide intention and the assessee neither concealed any income nor filed inaccurate particulars of income. In view of above various judicial pronouncements, no action u/s 271(l)(c) is called for.

<u>Prayer</u>

It is therefore prayed that the notice may kindly be withdrawn.

Thanking you,

Date:

Yours faithfully

sd/-

(Sandeep Gupta)"

5. On 24.05.2018 the Ld. AO made the following ordersheet entries:-

"*In compliance to penalty notice under section 271(1)(c) the assessee has furnished written reply which was received on 05.02.2018 and again on 23.05.2018. Looking to the facts of the case and written submissions furnished by the assessee the penalty proceedings initiated under section 271(1)(c) is hereby dropped as the assessee had deposited the total tax demanded. "*

6. It is against the dropping of the penalty proceedings under section 271(1)(c) of the Act that the Ld. Pr. CIT initiated proceedings under section

263 of the Act and issued show cause notice to the assessee to which the assessee gave written submission which has been incorporated by the Ld. Pr. CIT in para 2.3 of his order dated 5.3.2021 under section 263 of the Act. The Ld. Pr. CIT recorded his findings in paras 3.2 and 3.3 of his impugned order which are reproduced below:

> *"3.2 I have given a careful consideration to the written submission filed by the assessee and perused the assessment records. It is difficult to deny that the assessee was not aware that Income Tax Department was investigating a large number of beneficiaries during the same period who had booked bogus long term capital gain or penny stocks for converting their unaccounted money. The investigation revealed that the share prices of these penny stock companies were manipulated by syndicate of operators. As per the details available on the website of the Securities and Exchange Board of India (hereinafter referred to as 'SEBI'), it conducted an investigation into the trading activities in the scrip of Surabhi Chemicals & Investments Ltd. during the period 01.08.2012 to 06.01.2015 for possible violation and ultimately suspended the trading in the scrip on 07.01.2015. It is also difficult to believe the assessee's version that he only came to know during assessment proceedings that the share of the company in which he had booked LTCG was a penny stock despite knowing that the percentage gain in the stock was abnormally high compared to other stocks. Thus, it cannot be denied that the assesee used the tool of penny stock as one-off investment to claim bogus exemption u/s 10(38) of the Act. The AO had rightly initiated penalty u/s 271(1)(c) of the Act while finalizing the assessment order as the assessee had filed inaccurate particulars in his return and by claiming false exemption on LTCG had also concealed the true income on which he agreed to pay tax only after being confronted with the fact that the LTCG claim was bogus. Thus, the AO had initiated penalty on both the limbs. However, while dealing with the penalty proceedings, the AO noted on the order-sheet dated 24.05.2018 as under:*
>
> > *"In compliance to penalty notice under section 271(1)(c) the assessee has furnished written reply on 23.05.2017. Looking to the facts of the case and written submissions furnished by the assessee the penalty proceedings initiated under section 271(1)(c) is hereby dropped as the assessee had deposited the total tax demanded. "*
>
> *3.3 The noting of the AO is cryptic, not speaking and made without application of mind. The fulcrum of decision for dropping the penalty is based on payment of tax and interest rather than the issue of concealment for which the penalty was initiated. The AO should have analysed the decisions quoted in the reply of the assessee filed on 23.05.2018 in response to the show cause notice issued by the AO for*

levy of penalty u/s 271(1)(c) of the Act. He should have distinguished the decisions, if the same was not applicable in the asessee's case, which he has not done. In the course of proceedings u/s 263 of the Act, the AR quoted a few court's judgment vide his letter dated 11.2.2020. I have gone through these decisions which are clearly distinguishable. The assessee's case is not regarding claim of routine expenditure. It is also not a case where a claim was not accepted by the AO, rather it was a case of a bogus claim which was withdrawn by the assessee himself when he was confronted. Again, there was a reason why the assessee readily agreed to the addition and hence the initiation of penalty was not automatic only because the assessee agreed for the addition. It is, therefore, concluded that dropping of penalty proceedings was both erroneous and prejudicial to the interests of the Revenue and there was no application of mind by the Assessing Officer for dropping the penalty. It is also reiterated that the ratio of decision in the case of MAK data Pvt. Ltd. vs. CIT (2014) 358 ITR 593 (SC) is very much applicable to the assessee's case. In. this regard, the surrender of the assessee cannot be said to be voluntary' but was made only after the AO confronted him with the facts about the bogus claim of exemption on penny stock."

7. Accordingly, the Ld. Pr. CIT directed the Ld. AO to redecide the penalty proceedings initiated under section 271(1)(c) of the Act vide show cause notice dated 29.12.2017. He also directed the Ld. AO to recompute income tax and interest payable as per provisions of section 115BBE of the Act.

8. Aggrieved, the assessee is before the Tribunal challenging the order of the Ld. Pr. CIT on the following grounds:-

"1(i) That on facts and circumstances of the case, the Id. CIT has erred in assuming jurisdiction u/s 263 of the Act even though the order passed by the learned AO u/s. 143(3) of the Act is neither erroneous nor prejudicial to the interest ot the revenue.

(ii) That the show cause notice issued u/s 263 is illegal and without jurisdiction as the same has been issued in respect of assessment proceedings whereas the subject matter of revisionary proceedings as per show cause notice relates to penalty proceedings u/s 271 (1)(c) of the I.T. Act, 1961.

(iii) That the show cause notice u/s 263 being in respect of unconnected proceedings, the same is invalid and bad in law.

2(i) That on facts and circumstances of the case, the Id. CIT failed to appreciate that the order passed by the learned A.O. u/s 271(l)(c) dropping the penalty proceedings was neither erroneous nor prejudicial

to the interest of the revenue therefore, the revision order passed by the learned CIT u/s 263 is bad in law.

(ii) That the assessing officer having dropped the penalty proceedings u/s 271 (l)(c) vide speaking order after due considerations of facts and on the basis of detailed reply by the assessee, the order dropping penalty is neither erroneous nor prejudicial to the interest of the revenue.

(iii) That in any case, .he penalty proceedings u/s 271(1X0 havrng been m,bated without proper application of mind or issuance of valid show cause not.ce u/s 274 and same being illegal and void-ab-ini.o, there is no justification tor assuming jurisdiction u/s 263 of the Act.

(iv) That the Id. C1T has grossly erred in directing the assessing officer to re-decide the penalty proceedings u/s 271(1X0 of the Income Tax Act, 1961.

3 That the appellant craves leave to add / alter all or any of the grounds of appeal."

9. The Ld. AR submitted that the Ld. Pr. CIT is not justified in giving direction to the Ld. AO to initiate penalty proceedings and relied on the decision of the Hon'ble Delhi High Court in CIT vs. Nihal Chand Rekyan (2002) 242 ITR 45 (Delhi). Regarding direction for recomputation of income tax and interest as per section 115BBE of the Act, the Ld. AR submitted that no show cause notice relating thereto was issued by the Ld. Pr. CIT and therefore the assessee was denied the opportunity to present his case on this aspect of the matter. Reference was made to the decision of Hon'ble Bombay High Court in Pr. CIT vs. M/s. Universal Music India Pvt. Ltd. (ITA No. 238 of 2018 dated 09.04.2022).

10. The Ld. DR supported the order of the Ld. Pr. CIT. He drew our attention to Explanation 2 inserted by the Finance Act, 2015 w.e.f 01.06.2015 following which the Ld. Pr. CIT assumed jurisdiction under section 263 of the Act in the case. He argued that there was complete non application of mind by the Ld. AO in dropping the penalty proceedings. He however, conceded that in this case the Ld. AO has himself applied the provisions of section 115BBE of the Act. Hence, only penalty part of the impugned order is to be considered. In rejoinder the Ld. AR refuted the allegation of non application of mind by the Ld. AO for dropping the penalty proceedings.

11. We have given careful thought to the rival submission and perused the material on records. Perusal of the impugned order under section 263 of the Act would reveal that the primary reason for assuming jurisdiction under section 263 by the Ld. Pr. CIT is that while dropping the penalty proceedings the Ld. AO has not appreciated the ratio of the decision of the Hon'ble Supreme Court in the case of MAK Data Pvt. Ltd. vs. CIT 358 ITR 593 (SC). We have gone through the decision (supra). In that case the Hon'ble Supreme Court observed that offer of surrender was made in view of detection made by the Assessing Officer in search conducted in the sister concern of the assessee. It was in that situation, the Hon'ble Supreme Court held that it cannot be said that the surrender of income was voluntary. Moreover, it was found as a matter of fact that the assesee had no intention to declare its true income in its return and in fact true income was not declared in the return filed. Surrender of the amount was made during the course of assessment proceedings and not by showing in the return. None of these peculiar features exists in the case of the assessee at hand. It is not a case of either search or survey in his premises or in any associate concern. It is also not a case in which incriminating documents were either seized in search or books of account etc. were impounded in survey. The assessee himself had disclosed LTCG on sale of shares of M/s. Surbhi Chemicals and Investment Ltd. and claimed exemption under section 10(38) of the Act. It was brought on record by the assessee that initially he had purchased 2500 shares for Rs. 45,000/- from M/s. S K Khemka. Later on these shares were converted into 25000 shares of face value of Re 1 each. These shares were later on dematerialised with Depository Participant M/s. Motilal Oswal Securities Ltd. The assessee purchased these shares in three lots on 28.11.2011 and sold them in three lots, the first lot of 10000 shares on 08.08.2014 the second lot of 10000 shares on 12.08.2014 and the third lot of 5000 shares on 13.08.2014. The assessee had entered into the equity share transaction with a company which was a listed company with Bombay Stock Exchange. The sale transaction of share took place through the recognised Bombay Stock Exchange and were subjected to levy of Security Transaction Tax. There is no dispute that these shares were held by the

assessee for more than a year which qualified these shares to be treated as long term capital assets giving rise to the impugned LTCG which was duly disclosed by the assessee in his return. In such a fact situation, it cannot be said that the assessee concealed the impugned income in his return. It is an admitted position that even the Department became aware about the investigation conducted by the SEBI into the scrip of Surabhi Chemicals And Investment Ltd. during the period 01.08.2012 to 06.01.2015 from details uploaded on the website of SEBI and local news. There is no allegation that the assessee was connected in any way in the wrong doing of the above company which was a listed company with a duly recognised stock exchange. The contention of the assessee is that he was confronted about the above investigation during the course of assessment proceedings and it was then that the assessee surrendered the benefit of exemption claimed under section 10(38) of the Act and offered the income for taxation subject to the condition that no penal action would be initiated against him. This contention of the assessee has been brushed aside by the Ld. Pr. CIT merely on the basis of surmises and conjectures, we, therefore, hold that assumption of jurisdiction under section 263 of the Act by the Ld. Pr. CIT on the ground that while dropping the penalty, the Ld. AO did not appreciate the decision of the Hon'ble Supreme Court in MAK data Pvt. Ltd. (supra) is not sustainable.

12. The next ground taken by the Ld. Pr. CIT for assumption of jurisdiction under section 263 of the Act is that there is failure on the part of the Ld. AO to make proper enquiries before dropping the penalty proceedings. This, in fact is contrary to the material available in the records. In response to show cause notice dated 29.12.2017 the assessee submitted detailed reply on 05.02.2018 running into four pages which has earlier been reproduced and duly acknowledged by the Ld. AO in the ordersheet entry dated 24.05.2018. It is also evident from the notesheet that the Ld. AO considered the facts of the case as also the written submission furnished by the assessee and then he arrived at his decision to drop the penalty proceedings initiated under section 271(1)(c) of the Act. As per the Ld. Pr. CIT the noting of the Ld. AO is

cryptic, non speaking and made without application of mind. With due respect, we disagree. In Toyota Motor Corporation vs. CIT (2008) 306 ITR 52 (SC) the Hon'ble Supreme Court held that where the Assessing Officer dropped the penalty proceedings initiated by him without giving detailed reason, there can be no revision, when the record indicated that he had gone into the facts before dropping the penalty proceedings. Similar view has been taken by Hyderabad Bench of the Tribunal in Shabir T. Chass vs. ACIT (2010) 4 ITR (Trib.) 297 (Hyd.).

13. Facts on record and even the notesheet entry dated 24.05.2018 made by the Ld. AO would reveal that the explanation offered by the assessee in penalty proceedings was acceptable to the Ld. AO. If that be so, dropping of penalty proceedings initiated by him cannot be branded as erroneous. In other words when the Ld. AO examined and considered the issue of imposing the impugned penalty or not, though not mentioned in so many words, his decision to drop the penalty proceedings cannot be said to be erroneous. A mere possibility of a different view does not justify assumption of revisional jurisdiction. Decision by the Ld. AO not to levy penalty and drop the penalty proceedings cannot be said to be prejudicial to the interest of the Revenue as penalty which is not levied cannot be put on par with income that has not been brought to tax. The Hon'ble Supreme Court has observed in Malabar Industrial Co. Ltd. vs. CIT 243 ITR 83 (SC) that the scheme of the Act is to levy and collect tax in accordance with the provisions of the Act and this task is entrusted to the Revenue. If due to an erroneous order of the AO, the Revenue is losing tax lawfully payable by a person, it will certainly be prejudicial to the interest of Revenue. In the case before us the Ld. AO has collected tax and interest relatable to the impugned addition. Assessment and penalty proceedings are distinct and separate. To our mind, when the Ld. AO has dropped the penalty proceedings after due consideration of facts and circumstances of the case, the direction of the Ld. Pr. CIT to consider levying penalty under section 271(1)(c) afresh was not in order. We are of the view that in the case before us the twin conditions to assume jurisdiction suo moto by the Ld. Pr. CIT, namely that the order of

the Ld. AO is erroneous in so far as it is prejudicial to the interest of Revenue are not satisfied.

14. In CIT vs. Subhash Kumar Jain (2011) 335 ITR 364 (P&H), the Hon'ble Punjab & Haryana High Court held that where failure to levy penalty was because the assessee surrendered an income, subject to no penalty being levied, there can be no justification for a revisional order for purposes of levy of penalty.

15. For the reasons set out above, the impugned order of the Ld. Pr. CIT under section 263 of the Act is hereby vacated.

16. In the result, the appeal of the assessee is allowed.

Order pronounced in the open court on 6th December, 2022.

sd/- **sd/-**

(N.K. BILLAIYA)
ACCOUNTANT MEMBER

(ASTHA CHANDRA)
JUDICIAL MEMBER

Dated: 06/12/2022

Veena

Copy forwarded to -
1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT 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	