

**आयकरअपीलीयअधिकरण,इंदौरन्यायपीठ,इंदौर**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**INDORE BENCH, INDORE**

**BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER**  
**AND**  
**SHRI B.M. BIYANI, ACCOUNTANT MEMBER**

**ITA No.310 to 314/Ind/2018**

**Assessment Year: 2009-10,2010-11, 2012-13 to 2014-15**

Shreenathji Infrastructure (P) Ltd. 119, Radhakrishan Ward, Sobhapur Road, Pipariya(MP)	<b><u>बनम/</u></b> Vs.	ACIT, Itarsi
(Appellant / Assessee)		(Respondent / Revenue)
<b>PAN: AAKCS 6722 Q</b>		
Assessee by	Shri Hitesh Chimnani & Yash Kukreja, ARs	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	16.11.2022 & 22.02.2023	
Date of Pronouncement	28.02.2023	

**आदेश/O R D E R**

**Per B.M. Biyani, A.M.:**

Feeling aggrieved by a consolidated appeal-order dated 02.02.2018 for Assessment-Year [**“AY”**]2009-10 & 2010-11andthree separate appeal-orders each dated 01.02.2018 for AY 2012-13, 2013-14 and 2014-15, passed by learned Commissioner of Income-Tax (Appeals)-1, Bhopal[**“Ld. CIT(A)”**], which in turn arises out of respective assessment-orderspassed by learned DCIT/ACIT, Itarsi[**“Ld. AO”**], the assessee has filed these appeals.

2. Heard the learned Representatives of both sides at length and case-records perused.

3. The grounds raised by assessee are as under:

**ITA No. 310/Ind/2018 – AY 2009-10:**

- (1) *That on the facts and in the circumstances of the appellant's case and in law, the Ld. CIT(A) erred in concluding that the reopening is legally valid, correct and justified. It is humbly submitted that the reopening of assessment was based on mere change of opinion by the Ld. AO. The proceedings u/s 147 was initiated without there being reason to believe that income of the appellant has escaped assessment. Further, there being no failure on the part of the assessee to disclose fully and truly all material facts necessary for assessment, the reassessment proceedings are bad in law.*
- (2) *That on the facts and in the circumstances of the appellant's case and in law, the Ld. CIT(A) upholding the disallowance of deduction u/s 80IA(4) of Rs. 66,67,785/- made by the A.O."*

**ITA No. 311/Ind/2018 – AY 2010-11:**

- (1) *That on the facts and in the circumstances of the appellant's case and in law, the Ld. CIT(A) erred in concluding that the reopening is legally valid, correct and justified. It is humbly submitted that the reopening of assessment was based on mere change of opinion by the Ld. AO. The proceedings u/s 147 was initiated without there being reason to believe that income of the appellant has escaped assessment. Further, there being no failure on the part of the assessee to disclose fully and truly all material facts necessary for assessment, the reassessment proceedings are bad in law.*
- (2) *That on the facts and in the circumstances of the appellant's case and in law, the Ld. CIT(A) upholding the disallowance of deduction u/s 80IA(4) of Rs. 85,87,725/- made by the A.O."*

**ITA No. 312/Ind/2018 – AY 2012-13:**

- (1) *That on the facts and in the circumstances of the appellant's case and in law, the Ld. CIT(A) upholding the disallowance of deduction u/s 80IA(4) of Rs. 61,97,584/- made by the AO."*

**ITA No. 313/Ind/2018 – AY 2013-14:**

- (1) *That on the facts and in the circumstances of the appellant's case and in law, the Ld. CIT(A) upholding the disallowance of deduction u/s 80IA(4) of Rs. 31,41,283/- made by the AO."*

**ITA No. 314/Ind/2018 – AY 2014-15:**

*“(1) That on the facts and in the circumstances of the appellant’s case and in law, the Ld. CIT(A) upholding the disallowance of deduction u/s 80IA(4) of Rs. 51,04,755/- made by the AO.”*

**Ground No. 1 of AY 2009-10 and 2010-11:**

4. These grounds are legal grounds and challenge the validity of Revenue’s action u/s 147. However, at the time of hearing, the Ld. AR representing the assessee prayed not to press these grounds. Accordingly, these grounds are dismissed, being not pressed.

**Ground No. 2 of AY 2009-10, 2010-11 and Ground No. 1 of AY 2012-13, 2013-14 and 2014-15:**

5. These are the remaining grounds to be adjudicated. Both sides agree that the controversy involved in these grounds is identical as also the facts and law governing these grounds are also identical. Hence these grounds are being adjudicated analogously.

6. The sole controversy in these grounds relates to the allowability of deduction u/s 80-IA(4). Briefly stated the facts are such that the assessee-company has constructed road-projects at various places in the state of M.P. under contracts/agreements from different Govt. departments. The assessee claimssuch activity as “developing”infrastructure-projects and accordingly claimed deduction u/s 80-IA(4) in respect of the income derived therefrom.During assessment-proceeding, Ld. AO framed a view that the contracts/agreements executed by assessee were in the nature of “work-contract” and the assessee was not engaged in “development” of project as claimed. Ld. AO also placed reliance on the Explanation to section 80-IAinserted through Finance (No. 2) Act, 2009 retrospectively from 01.04.2000, which debars deduction to a work-contract by prescribing as under:

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

The original version of above Explanation as introduced initially by Finance Act, 2007 with retrospective effect from 01.04.2000 stood as under:-

*“Explanation – For the removal of doubts it is hereby declared that nothing contained in this section shall apply to a person who executes a works contract entered into with the undertaking or enterprise as the case may be.”*

Applying the above provision of law as also placing thrust upon the decision in **Katira Construction Ltd. Vs. UOI 31 Taxman.com 250 (Gujrat HC)**, the Ld. AO disallowed deduction, which was also upheld by Ld. CIT(A) in first-appeal. The observations and conclusions made by Ld. CIT(A) in AY 2009-10 are extracted below:

**“Disallowance u/s 80-IA**

13. Ground No. 4 is against the disallowance u/s 80IA. During the year, the appellant has constructed roads at various places in M.P. under contracts received from Executive Engineer, PWD, Mandaleshwar, Shajapur, Raisen, and Chhindwara, M.P.R.R.D.A., Maheshwar, and MPRRDA, Sehore. A perusal of relevant bidding documents, letter of acceptance, notice inviting tender, notice to proceed the work etc. shows as follows:-

(i) Detailed notice inviting tender for a specific work is floated by the concerned department specifying the details of work, probable amount of contract, amount of earnest money and time allowed for construction.

(ii) Different bidders submit their tenders online.

(iii) The Work contract is awarded to the lowest bidder fulfilling all technical requirements.

(iv) A work order is issued to the successful bidder.

(v) The specification of the work is mentioned in the work order. Contractor only executes the work order. The work done by him is inspected by Engineers of the concerned State Department.

(vi) Time to time payments are made based on the bills evaluated by Engineer only after the satisfaction that work is being executed as per the contract.

(vii) All the specifications are provided by the department and assessee has to follow them without any change.

13.1 Prima facie, it is clear that the appellant was only executing a work contract and was not developing an infrastructure facility on its own.

13.2 The appellant has argued that its business is not in the nature of work contract simpliciter and it is undertaking execution of developing and construction of road alongwith obligation of for number of years. It is claimed that the appellant is not engaged in the business of execution of only part of civil work so as to be described as work contractor. U/s 80IA(4) infrastructure facility is required to be developed and there is no condition that the assessee should operate the same. It has been argued that in this case, M.P. Government did not award the road construction work to some other company who has then sub contracted the work to the assessee company. The assessee has made substantial investment to execute such work and, therefore, it is a developer and not merely a contractor. Relying upon various case laws, it has been claimed that the assessee is a developer and not merely a work contractor and, therefore, it is entitled to deduction u/s 80IA.

13.3 In view of the arguments of the appellant, the important issue to be decided in this case is whether the appellant is a developer or a works contractor and whether the explanation to section 801A is applicable in this case.

13.4 In all the communications by the PWD etc., the appellant is addressed as a "A-V Class Contractor".

13.5 The communication from Executive Engineer, PWD, Chhindwara dated 07.06.2011 clearly states that "Your contract for the above notice work has been accepted. It further states you are hereby ordered to start the work immediately and complete the same within the stipulated period of contract 16 months including rainy season from the date of issue of contract".

13.6 On the agreement/tender, the appellant has signed as a contractor.

13.7 The bid document/agreement (with PWD, Chhindwara) lays down various condition that not more than one tender shall be submitted by the contractor. The Government of M.P. shall be the accepting officer for the purpose of the contract. It also states that the tender documents consisting of plan specifications, schedules of quantities of various classes of work to be done, the condition of contract and other necessary documents will be opened for inspection online. It also states that the material of construction to be used in the work shall be as specified. It also states that the work shall be carried out according to the specification given. It also imposes a condition that a contractor shall not, without a prior approval of the competent authority in writing sublet or assign to any other party, the whole or any part of the work under the contract. It also specifies in Para 8.2 various conditions applicable for contract. Such conditions are given in annexures.

13.8 All the terms of the agreement/tender/communications clearly show that the appellant is only a work contractor. In all the documents it is addressed as a contractor only. All the terms and conditions show that the relationship between the contractee the Government of M.P. and the appellant company is that of principal and contractor. The various Departments of the Government of M.P. desirous of developing rural road etc. have after a detailed procedure of inviting tenders, awarded contract of execution of such work to the appellant.

*The appellant has to work under the strict conditions given by the contractee. It has to use material as specified by the contractee, follow specifications given, complete the work within the time allowed. The entire execution of work is closely monitored by the contractee-Department. By no interpretation of the terms and conditions of work documents, the appellant can be treated as a developer. It is works contractor simpliciter - nothing more and nothing less.*

*13.9 The appellant has claimed that it is engaged in development as well as maintenance of road. It has been argued that the amendment to section 80-IA (4) in 2001 has set the matter beyond controversy by stipulating that the three conditions for development, operation and maintenance were not required to be cumulative in nature. This argument is irrelevant. Even if the appellant is doing maintenance of roads developed by it on behalf of the Government Department, the same is also being done in its capacity of a work contractor. Just by maintaining a road which has been constructed by it under a works contract, the appellant does not become a developer thereof.*

*13.10 On facts, it is, therefore, concluded that the work carried out by the appellant is only a work contract awarded by the Government of M.P. through its Departments and the appellant is not a developer of an infrastructure facility as prescribed in section 80-IA.*

*14. The case laws relied upon by the appellant are found to be distinguishable on facts and not applicable to the present case. It is important to analyze the relevant legal position to decide the matter which is being done in the succeeding paragraph.*

*14.1 The deduction under section 80-IA is available to an whose gross total income includes any profits and gains derived by an undertaking or an enterprise from the business of (i) developing or (ii) operating and maintaining or (iii) developing, operating and maintaining any infrastructure facility which in owned by a company registered in India and it has entered into an agreement with the Central Government or a State Government or a local authority or any other statutory body for developing or operating and maintaining a new infrastructure facility on or after the first day of April, 1995.*

*14.2 The terms 'Contractor' and 'Developer' are two different terms. As per the Oxford Advanced Learner's Dictionary 'developer' is a person or company that designs and creates new projects, whereas 'contractor' is a person or company that has a contract to do work or provides service or goods to another. The benefit of section 801A is available only to the developer. It is the condition precedent for the availability of the benefit of this section that the undertaking or enterprise must derive its income from carrying on the business of developing any infrastructure facility.*

*14.3 As per the definition of Advanced Law Lexicon "Developer" means- a person engaged in development or operation or maintenance of Special economic Zone, and also includes any person authorized for such purpose by any such developer. The "works contract" means an agreement in writing for the execution of any work relating to construction, repair, or maintenance of*

*any building or superstructure, dam, weir, canal, reservoir, tank, lake, road, well, bridge, culvert, factory, workshop, powerhouse, transformers or such other works of the State Government or public undertakings as the State Government may specify in this behalf at any of its stages entered into by the State Government or by an official of the State Government or public undertaking and includes an agreement for the supply of goods or material and all other matters relating to execution of any of the said works.*

*14.4 Vide Finance Act, 2007 an Explanation was inserted with retrospective effect from 1-4-2000 after sub-section (13) of section 80IA, which reads as under:-*

*"For removal of doubts, it is hereby declared that nothing contained in this section shall apply to a person who executes a works contract entered into with the undertaking or enterprise, as the case may be."*

*14.5 The Explanation (supra) inserted in the Act is clarificatory in nature and clearly spells out the legislative intent that the benefit of deduction under section 80-IA of the Act was not to be granted or extended to work contractors as in the instant case of the assessee.*

*14.6 The spirit of law with reference to developer of infrastructure facility can be gathered from the Memorandum explaining the provisions in the Finance Bill, 2007, reported in 289 ITR 292 at page 312, which reads as under:-*

*"Section 80-IA, inter alia, provides for a ten-year tax benefit to an enterprise or an undertaking engaged in development of infrastructure facilities, Industrial Parks and special Economic Zones.*

*The tax benefit was introduced for the reason that industrial modernization requires a massive expansion of, and qualitative Improvement in infrastructure (viz., expressways, highways, airports, ports and rapid urban rail transport systems) which was lacking in our country. The purpose of the tax benefit has all along been for encouraging private sector participation by way of investment in development of the infrastructure sector and not for the persons who merely execute the civil construction work or any other works contract.*

*Accordingly, it is proposed to clarify that the provisions of section 80-IA shall not apply to a person who executes a works contract entered into with the undertaking or enterprise referred to in the said section. This, in a case where a person makes the investment and himself executes the development work i.e., carried out the civil construction work, he will be eligible for tax benefit under section 80-IA. In contrast to this, a person who enters into a contract with another person (ie., undertaking or enterprise referred to in section 80-IA) for executing works contract, will not be eligible for tax benefit under section 80IA.*

*This amendment will take retrospective effect from 1st April, 2000 and will accordingly apply in relation to the assessment year 2000-2001 and subsequent years."*

*14.7 The explanatory memorandum to Finance Act 2007 states that the purpose of the tax benefit has all along been to encourage investment in*

*development of infrastructure sector and not for the persons who merely execute the civil construction work. It categorically states that the deduction under section 80IA of the Act is available to developers who undertakes entrepreneurial and investment risk and not for the contractors, who undertakes only business risk. Without any doubt, the appellant does not carry any entrepreneurial and investment risk as it is assured of payment by the Government/ agency on completion of contract.*

*14.8 The assessee is a contractor and not developer as the assessee does not develop any infrastructure facility by investing own funds. Rather it executed the work contracts awarded by the Government agencies involved in construction of infrastructure related projects. Merely by executing the contracts relating to infrastructure projects assessee cannot be treated as "developer of infrastructure.*

*14.9 Therefore, a person who enters into a contract with another person eg.Public Works Department or MPRRDA of Government of M.P. for executing works contract, will not be eligible for tax benefit under section 80-IA.*

*15. ITAT Chennai in ACIT v. M/s Indwellianings Put. Ltd. 313 ITR 118 2008-TIOL-692-ITAT-MAD held on similar facts that the assessee was doing only contract works, as such the benefit of section 80IA cannot be extended to the assessee. It held:*

*"10. It is made abundantly clear that the prescription of section 80-IA shall not apply to a person who executes work contracts entered into with an undertaking or enterprise. Thus, in a case where a person who makes investment and himself executes development works and carries out civil works, will be eligible for tax benefit under section 80-IA of the Act. In contrast to this, a person who enters into a contract with another person for executing works contract will not be eligible for the tax benefit under section 80IA of the Act."*

*16. In the present case we find that the assessee was doing only contract works of road construction awarded by PWD and MPRRDA. As such the benefit of section 80-IA cannot be extended to the assessee. The decision relied upon by the assessee were rendered prior to the amendment and as such not relevant for deciding this issue.*

*17. It is pertinent to apply here the decision of the Special Bench of the Hon'ble ITAT, Mumbai in the case of M/s. B.T. Patil & Sons, Belgaum Construction Pvt Ltd. Vs. ACIT (2009-TIOL-692- ITAT-MUM-LB) in ITA Nos. 1408 & 1409/PN/2003 dt.26.10.2009. In this case, the Special Bench of the Tribunal held that the insertion and substitution of the Explanation to section 80IA of the Act with retrospective effect from 1.4.2000 was only in order to clarify that the deduction. 80IA of the Act would not be allowed in relation to a business in the nature of works contracts. The Special Bench observed that the claim of the assessee for deduction. 80IA failed because it was neither a developer of infrastructure, nor did it develop, maintain and operate infrastructure facility. It was also clarified that the deduction under section 80IA of the Act would not*

*be allowable to a person who executes a works contract entered into with the undertaking or enterprise who developed the infrastructure facility.*

*17.1 On careful consideration, I am of the considered view that the facts and circumstances of the above cited case are identical to those of the assessee in the present case on hand and therefore it is clear that the assessee is not eligible to be allowed deduction under section 80IA of the Act.*

*18. The finding that the assessee was not entitled to deduction u/s 80IA of the Act are supported by the decision of the ITAT in the case of M/s. Saneer Infrastructures Private Limited in I.T.A.No. 263/Ind/2015 dated 26.03.2012, wherein it was held that where the works contract are awarded by the Central/State Government for executing "Works Contract" will not be eligible for tax benefit u/s 80IA of the Income-tax Act, 1961. This view also find supports from decision of ITAT in the case of M/s. S.C.C. Projects Pvt.Ltd. vs. Addl. CIT.*

*19. Reliance is also placed on the ITAT, Chennai bench decision in ACIT v. Shri.B. Dhanasekaran, ITA Nos.620/Mds/2013 and ITA No.360/Md/2015 wherein ITAT on similar facts denied the deduction u/s 80IA to the assessee.*

*20. Reliance is also placed on the decision of Hon'ble Gujarat High Court in the case of Kataria Construction limited vs. Union of India, 31 taxmann.com 250, wherein scope of Explanation substituted by the Finance Act, 2009, with retrospective effect from 01.04.2000 was discussed, wherein it was held that where a person who enters into a contract with another person i.e. with some Enterprises referred to in Section 80IA for executing works contract will not be eligible for the tax benefit u/s 80IA of the Act.*

*21. From the above discussion it is clear that the judicial decisions cited by the assessee for claiming deduction under section 80IA are clearly distinguishable and would not buttress its claim for the said deduction. In the facts of the present case I hold that the appellant undertook work on contract basis. Respectfully following the ratio laid down in the decisions discussed above, I hold that the appellant is a mere contractor executing civil works contracts for various agencies of the state Government and is, therefore not eligible to be allowed deduction under section 80IA of the Act."*

7. Before us, the Ld. AR representing the assessee submitted that the lower authorities have wrongly framed a view that the assessee is merely acting as a "work-contractor" and not as "developer"; therefore not eligible for deduction u/s 80-IA(4). The Ld. AR made an extensive submission by analyzing the orders of lower-authorities and the documents placed in the Paper-Book in the light of applicable judicial rulings. For this purpose, Ld. AR initially drew our attention to the sample documents of certain contracts/agreements placed in the Paper-Book and asserted that all

contracts/agreements under taken by assessee contain identical terms and conditions. Ld. AR submitted the impact/implications of the various clauses agreed upon by assessee in the contracts/agreements as under:

PB/Page No.	Clause of contract/agreement	Impact/Implications
2 / 26	<p>Definitions:</p> <p>The “Works” are what the Contract requires the Contractor to <b>construct, install and turnover</b> to the Employer, as defined in the Contract data.</p>	<p>Assessee shall construct and install “Works” and thereafter “turnover” such works to Employer. This clearly indicates that the assessee has undertaken the whole project-work as a package; it is not a case of a particular work/job/activity to be done by assessee.</p>
2 / 30	<p>21.1 The Employer shall give possession of the all parts of the Site to the Contractor. If possession of a part is not given by the date stated in the Contract-Data, the Employer is deemed to have delayed the Start of the relevant activities and this will be compensation event.</p>	<p>Assessee shall have full possession of site.</p>
2 / 107	<p>48.1 The Contractor shall request the Engineer to issue a certificate of Completion of the Works, and the Engineer will do so in deciding that the Works is completed.</p> <p>49. The Employer shall take over the Site and the Works within seven days of the Engineer’s issuing a certificate of Completion. The Contractor shall continue to remain responsible for its routine maintenance during the maintenance period.</p>	<p>Assessee shall have full possession of site and the Works. On completion, the same would be returned back to the contact-awarder.</p>

2/ 109	All Materials on the Site, Plant, Equipment, Temporary Works and Works shall be deemed to be the property of the Employer for use for completing balance construction work if the Contract is terminated because of the Contractor's default, till the Works is completed after which it will be transferred to the Contractor and credit, if any, given for its use.	During currency of contract, all materials, plant, equipment, temporary works and works shall be owned by assessee. In the exceptional event of default by assessee, the ownership shall be deemed to be Employer.
2 / 29	16.1 The Contractor shall construct and install the works in accordance with the Specification and Drawings.	Assessee shall construct and install in accordance with the specification and drawings.
2 / 6 to 13, 20 to 21	Various clauses prescribe that the assessee shall supply/provide/ use various types of raw materials	The raw-material shall be provided/used by assessee and not by contract-awarder.
2 / 33, 103	<p>33.1 The Engineer shall check the Contactor's Work and notify the Contactor of any Defects that are found. Such checking shall not affect the Contractor's responsibilities. The Engineer may instruct the Contractor to search for a Defect and to uncover and test any work that the Engineer considers may have a Defect.</p> <p>35.1 The Engineer shall give notice to the Contractor of any Defects before the end of the Defects Liability Period, which begins at Completion and is defined in the Contract Data. The Defects Liability Period shall be extended for as long as Defects remain to be corrected.</p>	Assessee shall be responsible to cure defects in the project.
2 / 28, 99	<p>12. Risks</p> <p>12.1 All risks of loss of or</p>	Assessee shall facilitate the people and any loss to

	<p>damage to physical property and of personal injury and death which arise during and in consequence of the performance of the Contract other than the expected risk referred to in clause 11.1 are the responsibility of the Contractor.</p>	<p>people is the responsibility of assessee.</p>
2/ 101	<p>19. Safety 19.1 The Contractor shall be responsible for the safety of all activities on the Site.</p>	<p>Assessee is responsible for safety of all activities.</p>
2 / 39	<p>52. Securities 52.1 The Performance securities (including additional security for unbalanced bids) shall be provided to the Employer no later than the date specified in the Letter of Acceptance and shall be issued in an amount and form and by a bank or surety acceptable to the Employer, and denominated in Indian Rupees. The Performance security shall be valid until a date 28 days from the date of expiry of Defects Liability Period and the additional security for unbalanced bids shall be valid until a date 28 days from the date of issue of the Certificate of Completion.</p>	<p>Assesseehas to deploy funds.</p>
2/ 73,74	<p>4. Qualifications of the bidder 4.2 All bidders shall include the following information and documents with their bids in Section 3 Qualification Information unless otherwise stated in the Appendix to IRB: (g) an undertaking that the</p>	<p>Assesseehas to deploy funds, expertise, employees and take on the responsibility.</p>

	<p>bidder will be able to invest a minimum of cash upto the percentage (defined in the Appendix to ITB) of the contract price of works, during the implementation of the works;</p> <p>(h) evidence of access to line(s) of credit and availability of other financial resources/facilities (10 percent of the contract value) certified by banker (the certificate being not more than 3 months old)</p> <p>(l) the proposed methodology and programme of construction, backed with equipment and material planning and deployment, duly supported with broad calculations and Quality Management Plan proposed to be adopted, justifying their capability of execution and completion of the work as per technical specifications and within the stipulated period of completion.</p>	
2 / 79	Various clauses under the heading "16. Earnest Money"	Assessee has to deploy funds.

8. Ld. AR also drew our attention to the audited financial statements of assessee placed in the Paper-Book and demonstrated that (i) the assessee has employed plant and machinery having cost of Rs. 2,00,63,045/- as on 31.03.2009, which clearly evident that the assessee has deployed substantial funds; (ii) the assessee was holding inventory of the projects year-after-year as depicted in the respective Balance-Sheets.

9. Then, the Ld. AR relied upon the decision of ITAT, Hyderabad in **Koya& Co. Construction (P) Ltd. Vs. ACIT (2012) 21 Taxmann.Com 35 (Hyd)** where it was held thus:

**“23.** The next question is to be answered is whether the assessee is a developer or mere works contractor. The Revenue relied on the amendments brought in by the Finance Act 2007 and 2009 to mention that the activity undertaken by the assessee is akin to works contract and he is not eligible for deduction under section 80IA(4) of the Act. Whether the assessee is a developer or works contractor is purely depends on the nature of the work undertaken by the assessee. Each of the work undertaken has to be analyzed and a conclusion has to be drawn about the nature of the work undertaken by the assessee. The agreement entered into with the Government or the Government body may be a mere works contract or for development of infrastructure. It is to be seen from the agreements entered into by the assessee with the Government. We find that the Government handed over the possession of the premises of projects to the assessee for the development of infrastructure facility. It is the assessee's responsibility to do all acts till the possession of property is handed over to the Government. The first phase is to take over the existing premises of the projects and thereafter developing the same into infrastructure facility. Secondly, the assessee shall facilitate the people to use the available existing facility even while the process of development is in progress. Any loss to the public caused in the process would be the responsibility of the assessee. The assessee has to develop the infrastructure facility. In the process, all the works are to be executed by the assessee. It may be laying of a drainage system; may be **construction** of a project; provision of way for the cattle and bullock carts in the village; provision for traffic without any hindrance, the assessee's duty is to develop infrastructure whether it involves **construction** of a particular item as agreed to in the agreement or not. The agreement is not for a specific work, it is for development of facility as a whole. The assessee is not entrusted with any specific work to be done by the assessee. The material required is to be brought in by the assessee by sticking to the quality and quantity irrespective of the cost of such material. The Government does not provide any material to the assessee. It provides the works in packages and not as a works contract. The assessee utilizes its funds, its expertise, its employees and takes the responsibility of developing the infrastructure facility. The losses suffered either by the Govt. or the people in the process of such development would be that of the assessee. The assessee hands over the developed infrastructure facility to the Government on completion of the development. Thereafter, the assessee has to undertake maintenance of the said infrastructure for a period of 12 to 24 months. During this period, if any damages are occurred it shall be the responsibility of the assessee. Further, during this period, the entire infrastructure shall have to be maintained by the assessee alone without hindrance to the regular traffic. Therefore, it is clear that from an un-developed area, infrastructure is developed and handed over to the Government and as explained by the CBDT vide its Circular dated 18-05-2010, such activity is eligible for deduction under section 80IA(4) of the Act. This cannot be considered as a mere works contract but has to be considered as a development of infrastructure facility. Therefore, the assessee is a developer and not a works contractor as presumed by the Revenue. The circular issued by the Board, relied on by learned counsel for the assessee, clearly indicate that the assessee is eligible for deduction under section 80IA(4) of the Act. The department is not correct in holding that the assessee is a mere contractor of the work and not a developer.

**24.** We also find that as per the provisions of the section 80IA of the Act, a person being a company has to enter into an agreement with the Government or Government undertakings. Such an agreement is a contract and for the purpose of the agreement a person may be called as a contractor as he entered into a contract. But the word "contractor" is used to denote a person entering into an agreement for undertaking the development of infrastructure facility. Every agreement entered into is a contract. The word "contractor" is used to denote the person who enters into such contract. Even a person who enters into a contract for development of infrastructure facility is a contractor. Therefore, the contractor and the developer cannot be viewed differently. Every contractor may not be a developer but every developer developing infrastructure facility on behalf of the Government is a contractor.

**25.** We find that the decision relied on by the learned counsel for the assessee in the case of Laxmi Civil Engineering (P.) (supra) squarely applicable to the issue under dispute which is in favour of the assessee wherein it was held that mere development of a infrastructure facility is an eligible activity for claiming deduction under section 80IA of the Act after considering the Judgement of the Mumbai High Court in the case of ABG Heavy Industries Ltd. (supra). The case of ABG is not the pure developer whereas, in the present case, the assessee is the pure developer. We also find that Section 80IA of the Act, intended to cover the entities carrying out developing, operating and maintaining the infrastructure facility keeping in mind the present business models and intend to grant the incentives to such entities. The CBDT, on several occasions, clarified that pure developer should also be eligible to claim deduction under section 80IA of the Act, which ultimately culminated into Amendment under section 80IA of the Act, in the Finance Act 2001, to give effect to the aforesaid circulars issued by the CBDT. We also find that, to avoid misuse of the aforesaid amendment, an Explanation was inserted in Section 80IA of the Act, in the Finance Act-2007 and 2009, to clarify that mere works contract would not be eligible for deductions under section 80IA of the Act. But, certainly, the Explanation cannot be read to do away with the eligibility of the developer; otherwise, the parliament would have simply reversed the Amendment made in the Finance Act, 2001. Thus, the aforesaid Explanation was inserted, certainly, to deny the tax holiday to the entities who does only mere works contact or sub-contract as distinct from the developer. This is clear from the express intension of the parliament while introducing the Explanation. The explanatory memorandum to Finance Act, 2007 states that the purpose of the tax benefit has all along been to encourage investment in development of infrastructure sector and not for the persons who merely execute the civil construction work. It categorically states that the deduction under section 80IA of the Act is available to developers who undertakes entrepreneurial and investment risk and not for the contractors, who undertakes only business risk. Without any doubt, the learned counsel for the assessee clearly demonstrated before us that the assessee at present has undertaken huge risks in terms of deployment of technical personnel, plant and machinery, technical know-how, expertise and financial resources. Further, the order of Tribunal in the case of B.T. Patil & Sons Belgaum Construction (P.) Ltd. cited (supra) is prior to

*amendment to sec 80IA(4), after the amendment the section 80IA(4) read as (i) developing or (ii) operating and maintaining or (iii) developing, operating and maintaining any infrastructure facility, prior to amendment the "or" between three activities was not there, after the amendment "or" has been inserted w.e.f. 1-4-2002 by Finance Act 2001. Therefore, in our considered view, the assessee should not be denied the deduction under section 80IA of the Act if the contracts involves design, development, operating & maintenance, financial involvement, and defect correction and liability period, then such contracts cannot be called as simple works contract to deny the deduction u/s 80IA of Act. In our opinion the contracts which contain above features to be segregated on this deduction u/s. 80-IA has to be granted and the other agreements which are pure works contracts hit by the explanation section 80IA(13), those work are not entitle for deduction u/s 80IA of the Act. The profit from the contracts which involves design, development, operating & maintenance, financial involvement, and defect correction and liability period is to be computed by assessing officer on pro-rata basis of turnover. The assessing officer is directed to examine the records accordingly and grant deduction on eligible turnover as directed above. It is needless to say that similar view has been taken by the Chennai Bench of the Tribunal and deduction u/s. 80IA was granted in the case of Chettinad Lignite Transport Services (P) Ltd. in IT Appeal No. 2287 (Mds) of 2006 order dated 27th July, 2007 for the assessment year 2004-05. Later in ITA No. 1179/Mds/08 vide order dated 26th February, 2010 the Tribunal has taken the same view by inter-alia holding as follows:*

*"7. Moreover, the reasons for introducing the Explanation were clarified as providing a tax benefit because modernisation requires a massive expansion and qualitative improvement in infrastructures like expressways, highways, airports, ports and rapid urban rail transport systems. For that purpose, private sector participation by way of investment in development of the infrastructure sector and not for the persons who merely execute the civil construction work or any other work contract has been encouraged by giving tax benefits. Thus the provisions of section 80IA shall not apply to a person who executes a works contract entered into with the undertaking or enterprise referred to in the section but where a person makes the investment and himself executes the development work, he carries out the civil construction work, he will be eligible for the tax benefit under section 80IA."*

10. Ld. AR also relied gainfully upon the decision of ITAT, Indore in **Dilip Buildcon Ltd., ITA No. 782/Ind/2018 and others, order dated 27.01.2022** wherein the Hon'ble Bench allowed deduction to the assessee in similar cases of contracts/agreements.Ld. AR submitted that Para No. 19 of **Dilip Buildcon (supra)** also contains an analysis of the decision of **Katira Construction Ltd. Vs. UOI 31 Taxman.com 250 (Gujrat HC)** relied upon by Ld. AO in assessment-order as also the subsequent order dated

30.07.2020 of Hon'ble Rajkot Bench of ITAT in the case of the very same assessee i.e. **Katira Construction Ltd.** Ld. AR submitted that the decision of Katira Construction Ltd. (Gujrat HC) read with subsequent order of ITAT, Indore dated 30.07.2020 supports the case of assessee and not of revenue. We extract below this para for an immediate reference:

*"19. Further, CIT (A) has distinguished the decision relied upon by the AO in para 10.1 and 10.2 of the appellate order and has held that the same are not applicable to the facts of the appellant's case. Here, it is important to note that decision rendered in the case of Katira Construction Ltd. reported in 31 taxmann.com 250 (Guj.) and relied upon by the Ld. AO, Hon'ble' High Court did not laid any law in respect of merits of the deduction u/s 80IA(4). Further, it is submitted that subsequent to the order of the AO and CIT(A), Rajkot Bench of Tribunal has allowed deduction u/s 80IA(4) in the case of Katira Construction Ltd. vide order dated 30.07.2020 reported in 119 taxmann.com 489. Relevant finding of the Rajkot Bench of I.T.A.T. is mentioned below:-*

*13. The next controversy arises whether the assessee is acting as a developer or a work contractor in the projects of road development as per explanation 13 attached below [section 80-IA\(13\)](#) of the Act. At this juncture, it is pertinent to refer the provisions of the Explanation attached below [section 80-IA](#) of the Act as reproduced below:*

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

*13.1 The aforesaid Explanation to [section 80-IA](#) was inserted by the [Finance Act, 2007](#) and later on amended by the [Finance \(No.2\) Act, 2009](#) but the same was made applicable with retrospective effect i.e. 1-4-2000. This explanation restricts the benefit of deduction under [section 80-IA\(4\)](#) of the Act to a person who executes a project which is in the nature of works contract. For this purpose, first of all it is imperative to appreciate the difference between a 'developer' and a 'contractor'. Generally in common parlance a person is referred as 'developer' who undertakes the project to develop and construct on its own responsibility and takes all the risks of the development. These responsibilities and risk can be categorized as under:*

*(a) That in a development contract" responsibility is fully assigned to the developer to do all acts for execution and completion of work right from designing the project till handing over the project to the Government. As such, the agreement is not for a specific work, it is for development of facility as a whole. Indeed the ownership of the site or the ownership over the land remains with the Government/owner but during the period of development agreement the developer exercise complete realm over the land or the project. However, in some casethere*

can be a situation that the developer has to take the approval of the design from the Government/ contractee but that will not change the status of the developer as works contractor.

(b) That the first phase for the developers is to take over the existing premises of the projects and thereafter developing the same into infrastructure facility. Secondly, the assessee shall facilitate the people to use the available existing facility even while the process of development is in progress.

(c) That a developer has to execute managerial responsibility by engaging the requisite qualified/ skilled/ semi-skilled staff and the labourers including the other supporting staff. As the developer under takes the complete responsibility of the manpower to be used in developing the infrastructure facility.

(d) The assessee has to utilize its expertise, experience including its technical knowhow in the development of the project.

(e) That a developer has to execute financial responsibility. A developer is therefore expected to arrange finances either by private placement or from financial institutions for the proper development of the project at its own risk. Thus the developers is the one who undertakes entrepreneurial and investment risk besides the business risk.

(f) That a developer is required to bring the qualitative material. The Government does not provide any material to the assessee.

(g) That a developer is required to bring plant and machineries to be utilized in the project.

(h) Any loss caused to the public or the Government in the process of developing the project would be the responsibility of the developer. The Government shall not take any responsibility for any such kind of loss except where it is responsible.

(i) That a developer stands as guarantor for the project developed by it and in the event of any defect it, he shall provide the remedy for the same.

(j) That a developer shall be exposed to the penalty if it contravenes the any of the clause appearing in the contract awarded by the Government. Thus, the developer is responsible to complete the construction in a specified manner failing which it would be responsible for the consequences of delay/ any other fault attributable to it.

(k) That a developer shall undertake to maintain safety, security and protection of the environment.

(l) That a developer shall provide and maintain at his own cost all lights, guards, fencing, warning signs and watching, when or where necessary.





13.7 Going forward, we find in this context, the Hon'ble Pune Tribunal in the case of *B.T. Patil & Sons Belgaum Constructions (P.) Ltd.* [2013] 34 taxmann.com 97/59 SOT 61 (URO) after referring to decision of the Hon'ble Bombay High Court in the case of *CIT v. ABG Heavy Industries Ltd.* [2010] 322 ITR 323/189 Taxman 54 has laid down certain parameters for contractors to be eligible for deduction. The said parameters for a contractor to be eligible for deduction are as follows:--

- (a) Undertaking financial risk by making investment.
- (b) Shouldering technical risk.
- (c) Liable for liquidated damages.
- (d) Employment of technical and administrative qualified team.

If above parameters are satisfied, the contractors would be held eligible for the deduction under [section 80-IA](#). Thus, the above parameters may act as guiding factors to decide whether a contractor may be considered as a deemed developer eligible for deduction under [section 80-IA\(4\)](#) of the Act.

13.8 Further, in case of Asstt. *CIT v. Pratibha Industries Ltd.* [2012] 28 taxmann.com 246/[2013] 141 ITD 151 (Mum.), the Hon'ble Mumbai Tribunal held that where the assessee had invested his own funds, it would be assumed that the assessee was acting as a developer and not as a contractor. Relevant extract of the above decision is reproduced as under :

"83 \*\* \*\* \* There are letters exchanged, written by the assessee and various Government departments, which indicate that the assessee was awarded the job, wherein the assessee had placed the bank guarantee, against the tendered cost, which proved beyond doubt that the assessee, itself was doing the development of infrastructure facility, on behalf of the Government, besides placing its own funds at risk and peril."

13.9 Reference is also invited to the decision of the Hon'ble Hyderabad Tribunal in the case of *Sushee Hi Tech Constructions (P.) Ltd. v. Dy. CIT* [2013] 33 taxmann.com 236/58 SOT 111 (URO) wherein it has been held that where contracts involve development, operating, maintenance, financial involvement and defect correction and liability period, then such contracts cannot be called as simple works contracts so as to deny deduction under [section 80-IA\(4\)](#) to assessee. Such contracts are eligible for deduction under [section 80-IA](#) and same is applicable in case of work allotted by Government corporation/ Government bodies also.

13.10 We also extend the support and guidance from order of Mumbai Tribunal in the case of *Bhinmal Contractors Property and Land Developers (P.) Ltd. Vs. ACIT/DCIT* reported in 93 taxmann.com 296 wherein it was held that merely because, in the TDS certificate tax at source was deducted u/s. 194C being applicable to a contractor cannot be the reason for treating a genuine developer as a contractor. The

same cannot detract the assessee from the position of being a developer; nor should it debar the assessee from claiming deduction under [section 80-IA\(4\)](#). Therefore, the assessee, who is only engaged in developing the infrastructural facility, i.e., road, is entitled to the benefits of the deduction under [section 80-IA\(4\)](#) of the Act.

13.11 Further, it may be worthwhile to mention that judiciary has time and again held that beneficial provision, as in the instant case, should be given liberal interpretation so as to benefit the assessee. The cardinal rule for interpretation of any provision relating to exemption, allowance, deduction, rebate or relief is that they should be interpreted liberally and broadly so as to advance the object sought to be achieved and not frustrate it. Thus, even on this count, it can be said that the contractors performing function of a developer shall be given benefit of deduction under [section 80-IA\(4\)](#) of the Act. In this regard, we find draw support and guidance from the judgment of Hon'ble Supreme Court in the case of *Bajaj Tempo Ltd (supra)* wherein it was held as under:

A provision in a taxing statute granting incentives for promoting growth and development should be construed liberally. Since a provision intended for promoting economic growth has to be interpreted liberally the restriction on it too has to be construed so as to advance the objective of the section and not to frustrate it. Under clause (i) of sub-section (2) of [section 15C](#) formation of the undertaking by splitting up or reconstruction of an existing business by transfer to the undertaking of building, raw material or plant used in any previous business results in denial of the benefit contemplated under sub-section (1).

13.12 It is also pertinent to note that the Hon'ble Gujarat High Court in the own case of the assessee (*supra*) has decided the issue of the applicability of the explanation attached below [section 80-IA \(13\)](#) whether such explanation was applicable retrospectively in the case on hand. The assessee challenged the vires of Explanation inserted below sub-section (13) of [section 80-IA](#) of the Income-tax Act, 1961 by Finance (No. 2) Act of 2009 with retrospective effect from 1-4-2000. By adding the impugned Explanation, the Legislature provided that nothing contained in the section shall apply in relation to a business referred to in sub-section (4) which is in the nature of a works contract awarded by any person and executed by an undertaking or enterprise. The central question is, whether in the present case, the explanation below sub-section (13) to [section 80-IA](#) introduced by the [Finance Act No.2 of 2009](#) with effect from 1.4.2000 transgresses the legislative competence of the Parliament. The Hon'ble court decided the issue in favour of the revenue that such explanation brought with retrospective effect from 01-04-2000 by the [Finance Act No. 2 of 2009](#) was very well within the competence of the Parliament. As such, there was no issue whether the assessee is acting as a developer or works contractor. Therefore, in our considered view no reference can be made to such judgment for deciding the issue on hand whether the assessee is acting as a developer or the works contractor.

*13.13 The case laws quoted by the ld. DR of the Hon'ble Supreme Court as discussed above were rendered in the context of sales tax/ service tax much before the insertion of section 80-IA of the Act whereas the issue before us relates to the provisions of income tax. Furthermore, there was no issue in the cases cited by the learned DR whether the assessee is acting as a developer or as contractor for claiming the deduction under section 80-IA (4) of the Act. Similarly, in the case of Gmr Tambaram tindivanam (supra) there was issue of relating to the fact whether the assessee carried out the activity of infrastructure facility which is not the issue in the case on hand. Likewise, the issue in the case of Yojaka Marine Pvt. Ltd. (supra), the issue was in relation to the applicability of the explanation below to below 80-IA (13) of the Act which is not the issue before us. Accordingly we hold that, the case law cited by the learned DR or distinguishable from the present facts of the case.*

*13.14 In view of the above discussion, it may be concluded that even after the amendment by the Finance Act, 2007 and the Finance Act, 2009, the contractors performing the work in the nature of a developer-cum-contractor and assuming risks and responsibilities shall be eligible for deduction under section 80-IA in respect of the eligible infrastructural facilities. Hence the ground of appeal of the assessee is allowed.”*

11. Finally, Ld. AR corroborated the impact/implications of various clauses of contracts/agreements entered into by the assessee(as discussed in earlier paragraph) in the light of above decisions and argued that the assessee satisfies all requirements as expounded by Hon'ble Courts for being eligible to claim deduction u/s 80-IA(4). Hence, the activity of assessee cannot be said to be a mere “work-contract”but it is undoubtedly a case of “development” of projects. Therefore, the assessee has rightly claimed deduction and the same must be allowed.

12. Per contra, Ld. DR vehemently supported the orders of lower authorities and argued that the assessee is a mere work-contractor and not developer in true sense. Ld. DR also referred the same set of sample-document as referred to by Ld. AR and submitted that throughout those documents, the terms “contract”, “contract data”, “contractor”, “contractor’s bid”, “contract price”, etc. have been used which clearly demonstrate, without saying anything, that the nature of activity done by assessee was in the nature of “work-contract”. Ld. DR also referred to Page No. 96 to 98 of

Paper-Book-2, where the definition of “contract”, “employer” and “engineer” read as under:

*“The “Contract” is the Contract between Employer and the Contractor to execute, complete, and maintain the works. It consists of the documents listed in Clause 2.3”.*

*“Employer” is the party as defined in the Contract Data, who employs the Contractor to carry out the Works, including routine maintenance. The Employer may delegate any or all functions to a person or body nominated by him for specified functions.*

*“Engineer” is the person named in the Contract Data (or any other person appointed by the Employer and notified to the Contractor, to act in replacement of the Engineer) who is responsible for supervising the execution of the Works and administering the Contract.*

He argued that these definitions also demonstrate that the “Engineer” shall be appointed by the contract-awarder and not by assessee.

Going further he referred to the following clauses:

*“4. Engineer’s decisions*

*4.1 Except where otherwise specifically stated, the Engineer will decide contractual matters between the Employer and the Contractor in the role representing the Employer. However, if the Engineer is required under the rules and regulations and orders of the Employer to obtain approval of some other authorities for specific actions, he will so obtain the approval.*

*4.2 Except as expressly stated in the Contract, the Engineer shall not have any authority to relieve the Contractor of any of his obligations under the contract.*

*5. Delegation*

*5.1 The Engineer, with the approval of the Employer, may delegate any of his duties and responsibilities to other people, after notifying the Contractor, and may cancel delegation after notifying the Contractor.”*

Ld. DR contended that the definitions and clauses clearly reveal that the technical control of the projects is also done by the contract-awarder and not by assessee.

13. Then, Ld. DR placed a heavy reliance upon the order of Ld. CIT(A), especially Para No. 13.4 and 13.5 and argued that the lower authorities have rightly denied the assessee’s claim of deduction.

14. In Rejoinder, Ld. AR submitted that the words “contract”, “contract data”, “contractor”, “contractor’s bid”, “contract price”, “employer”, etc. are used in contracts/agreement for the sake of reference and drafting of the documentation and these referential terms should not be given weightage; the impact/implications of various clauses agreed upon by assessee, as analysed by him, must be looked into. Ld. AR further submitted that every contractor may not be a “developer” but every “developer” developing infrastructure facility is a “contractor”, and that is also the reason that in development-agreements, the terms like “contract”, “contract data”, “contractor”, “contractor’s bid”, “contract price”, “employer”, etc. are commonly used.

15. We have considered rival contentions of both sides and perused the material held on record. At the outset we would like to mention that during hearing, the Ld. Representatives of both sides agreed that neither there is any definition of “work-contract”/“work-contractor” in section 80-IA nor there can be any water-tight formulae to decide the same; it all depends upon the totality of the terms and conditions of the contracts/agreements which one has to analyse and thereby ascertain whether there is a case of “work-contract” or “development”. We further observe that both sides have rival interpretations of the terms and conditions of contracts/agreements executed between the contract-awarder and assessee i.e. while the assessee claims that the terms and conditions demonstrate a case of “development”; the revenue-authorities claim that there is a case of “work-contract”. Hence, we have today the real situation by analyzing the terms and conditions vis-à-vis the parameters enunciated in the decisions discussed earlier. On a careful consideration of the material on record, we note from the clauses of the contracts/agreements that in the present case (i) the Govt. handed over the possession of existing site to assessee for developing the project; (ii) thereafter the assessee facilitated the people and any loss to the people is the responsibility of assessee; (iii) in the entire process of executing contract, the assessee has to develop the entire

project as a whole. There is a package deal for development of whole project and the assessee is not entrusted any specific work to be done. (iv) the material required is to be brought in by assessee, the Govt. does not provide any material to assessee; (v) the assessee utilises its funds, expertise, employees and take on the responsibility; (vi) the assessee hands over the developed project after completion to Govt., (vii) the assessee has obligation to maintain the projects even after completion and if any damage occurs in that period, the responsibility is on the head of assessee. Therefore, the assessee satisfies the requirements expounded in the decisions in **Koya & Co. and Buildcon Ltd. (supra)**. Being so, we are inclined to conclude that the activity of assessee cannot be said to be a mere ‘work-contract’; it is in the nature of “development” of project and hence the assessee has rightly claimed the deduction meant for developers. Being so, we allow the deduction claimed by assessee and delete the disallowance made by lower-authorities in this respect. The assessee succeeds in these grounds *qua* the deduction u/s 80-IA(4).

**16. Resultantly, these appeals of assessee are allowed.**

<i>Order pronounced as per Rule 34 of I.T.A.T. Rules, 1963 on 28/02/2023.</i>
<i>Order pronounced in the open court on ...../...../2023.</i>

Sd/-

Sd/-

(CHANDRA MOHAN GARG)  
JUDICIAL MEMBER

(B.M. BIYANI)  
ACCOUNTANT MEMBER

**Indore**

दिनांक/Dated : 28.02.2023

Patel/Sr. PS

*Copies to: (1) The appellant*  
*(2) The respondent*  
*(3) CIT*  
*(4) CIT(A)*  
*(5) Departmental Representative*  
*(6) Guard File*

*By order*

*Sr. Private Secretary*  
*Income Tax Appellate Tribunal*  
*Indore Bench, Indore*

1.	Date of taking dictation	21.2.23
2.	Date of typing & draft order placed before the Dictating Member	21.2.23
3.	Date on which the approved draft comes to the Sr. P.S./P.S.	21.2.23
4.	Date on which the approved draft is placed before other Member	
5.	Date on which the fair order is placed before the Dictating Member for pronouncement	
6.	Date on which the file goes to the Bench Clerk	
7.	Date on which the file goes to the Head Clerk	
8.	Date on which the file goes to the Assistant Registrar for signature on the order	
9.	Date of dispatch of the Order	