

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "D": NEW DELHI**

**BEFORE
SHRI G.S. PANNU, HON'BLE PRESIDENT
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No.5/Del/2021
Asstt. Year: 2017-18
&
CO No. 28/Del/2021
Asstt. Year: 2017-18

ACIT, Circle-2(1), Ghaziabad.	Vs.	Manoj Raizada, 148, Sec-14, Vasundhra, Ghaziabad. Uttar Pradesh 201 012. PAN AAIPR3896F
(Appellant)		(Respondent)

Assessee by:	Shri Mayank Choudhary, Advocate Shri Divay Thareja, Advocate
Department by:	Shri Sanjay Kumar, Sr. DR
Date of Hearing:	01.05.2023
Date of pronouncement:	18.07..2023

ORDER

PER ASTHA CHANDRA, JM

The appeal filed by the Revenue and the Cross Objection filed by the assessee are directed against the order of the Ld. Commissioner of Income Tax (Appeals)-Ghaziabad (**"CIT(A)"**) dated 07.09.2020 pertaining to Assessment Year (**"AY"**) 2017-18.

2. We take up the appeal of the Revenue first. It has raised the following grounds of appeal:

- “1. The CIT(A) has erred in law and on facts in not appreciating and following the mandate of Rule 46A(1) of the I. T. Rules, 1962 which emphatically debar the assessee to produce any evidence, whether oral or documentary, other than the evidence produced by him during the course of proceeding before the Assessing Officer, except in the circumstances stipulated in clauses (a) to (d) of the above referenced rule.
2. The CIT(A) has erred in law and on facts in not appreciating that mere statement of the assessee before the Id. CIT(A) that he was prevented by the sufficient cause to produce such evidence before the AO does not satisfy the conditions of Rule 46A(1) without substantiating it with relevant and cogent documentary evidence.
3. The CIT(A) has erred in law and on facts in admitting the additional evidence as cleared from the following observation mentioned on page 28 of his impugned order which is tantamount to putting cart before the horse, as after admitting the additional evidence, the CIT(A) sent it for AO’s comments, which is total in contravention of the mandate of Rule 46A(1) of the IT Rules, 1962:-

“After admitting the additional evidence u/s 46A, copy of the same was sent to the AO directing him to comments on admissibility and the merit of the additional evidence subsisted by the appellant before me on 22.07.2020.”

4. The CIT(A) has erred in law and on facts in stating that the AO has admitted the veracity of the evidence, without appreciating that veracity of evidence has no nexus with the circumstances stipulated in clauses (a) to (d) of the IT Rules, 1962.
5. The CIT(A) has erred in law and on facts in not giving any finding in the context o rule 46A(1) of the IT Rules, 1961 after reproducing the AO’s Remand Report & the assessee’s rejoinder on this issue.
6. The CIT(A) has erred in law and on facts in not appreciating that discussion made by the AO on the admissibility of the commission expenses in the context o section 37(1) of the IT Act, 1961 did not constitute the operating part of the AO’s order and hence, it did not require adjudication by the Learned CIT(A).

7. *The CIT(A) has erred in law and on facts in not appreciating that his order is silent on the applicability of the Explanation-2 to the Section 9(i)(vii) of the I. T. Act, 1961 which has been held to be squarely applicable to the facts of the assessee's case.*
8. *The CIT(A) has erred in law and on facts in not appreciating that for the payees [in respect of commission paid by the assessee to his agent which has been held to the Fees for Technical Service by the AO], the cardinal issue to be ascertained is whether the source of income and certainly not the source of receipt is in India or not. As the source of income in the hands of payees is undisputedly in India, the case does not fall in any of the exception provided in section 9(i)(vii) of the IT Act, 1961.*
9. *The Ld.CIT(A)'s impugned order being erroneous on facts and on law may be set aside and that of assessment order of the AO may be restored."*

3. Ground No. 1 to 5 of the Revenue relate to Rule 46A(1) of the Income Tax Rules, 1962 (**"the Rules"**). During the appellate proceedings, the assessee filed application dated 24.01.2020 under Rule 46A for admittance of additional evidence on the ground, inter alia that the assessee was prevented by sufficient cause from producing the details / evidences / documents which were important for assessment before the Ld. Assessing Officer (**"AO"**). The Ld. CIT(A) admitted the additional evidence and sent a copy to the Ld. AO for his comments on admissibility and merit of the additional evidence. The Ld. AO submitted his report which has been incorporated by the Ld. CIT(A) in para 6 of his order. In this report the Ld. AO stated that the assessee has filed Form 15CA before the Ld. CIT(A) with other submissions in support of non-deduction of tax and claim of commission expenses. As various opportunities were provided to the assessee during the course of assessment proceedings and the order has been passed by taking into consideration the submission of the assessee then. It is requested that the submission of the assessee now may be taken on record if found admissible. The assessee submitted his rejoinder on the report of the Ld. AO before the Ld. CIT(A) which is reproduced by the Ld. CIT(A) in para 7 of his order. The grievance of the Revenue, inter alia is that the Ld. CIT(A) has not given any finding on Ld. AO's report and assessee's

rejoinder thereof. It is also a grievance of the Revenue that the Ld. CIT(A) admitted the additional evidence and then sent it to the Ld. AO for his comments which is contrary to the Rule. It is also the view of the Revenue that veracity of evidence has no nexus with the circumstances enumerated in Rule 46A(1)(a) to (d).

4. We have heard the Ld. Representative of the parties and perused the records. It may be observed that Rule 46A(1) permits production of additional evidence in any of the circumstances enumerated in clause (a) to (d) thereof. In the assessment order the Ld. AO states that statutory notices alongwith questionnaire were issued in respect to which reply was filed online by the assessee through e-assessment portal. On page 4 of the assessment order the Ld. AO observed that the reply furnished by the assessee was silent on compliance of filing of Form 15CA in terms of provisions of Rule 37BB of the Rules. No query at all was raised by the Ld. AO in this regard. But on page 7 adverse inference was drawn stating that the assessee has neither withheld taxes on payment to non-resident nor furnished copies of Form15CA required to be filed in terms of Rule 37BB of the Rules.

4.1 In his application for admittance of additional evidence, the assessee stated that as per the questionnaire all requisite documents were submitted. Since the questionnaire was silent on Form 15CA, the assessee presumed that it was not necessary to produce it as the said Form is filed through the portal itself. It was in this backdrop that the assessee filed Form 15CA before the Ld. CIT(A) as additional evidence and the Ld. CIT(A) admitted the same as in his view the case of the assessee fell within the ambit of circumstances permitting him to admit the said additional evidence. Though sub-rule (2) of Rule 46A ordains the Ld. CIT(A) to record reasons for admission of additional evidence which the Ld. CIT(A) failed to do. However, the failure to record the reasons will not vitiate the grant of permission as held by the Hon'ble Gujarat High Court in CIT vs. Motilal Hirabhai Spg & Wvg Co. Ltd. (1978) 113 ITR 173 (Guj).

4.2 The actual fact is that the assessee had filed Form 15CA for each of the transactions that was made outside the country.

4.3 Veracity of evidence may not have direct linkage with the circumstance enumerated in Rule 46A(1)(a) to (d) yet the same evidence has lot of legal impact in deciding the issue involved in the appeal. Admittedly the Ld. CIT(A) has complied with the mandate of allowing reasonable opportunity to the Ld. AO as envisaged under sub-rule (3) of Rule 46A.

5. For the reasons aforesaid, we do not find any substance in ground No. 1 to 5 of the Revenue. These grounds are, therefore, rejected.

6. Ground No. 6 to 9 relate to disallowance of claim of commission payment of Rs. 1,54,83,082/- to Ms. Vaishali Ganatra and Sh. Rajesh Dudeja (both residents of Australia) in respect of sales made to M/s. Tech Mahindra Australia which has been deleted by the Ld. CIT(A). The relevant facts are that the assessee is engaged in the business of providing information technology consultancy services where he provides staff augmentation on contractual basis for different project of the client. He filed his return electronically on 27.07.2017 declaring income of Rs. 23,31,430/-. The return was processed under section 143(1) of the Act. His case was selected for limited scrutiny under CASS.

6.1 In response to statutory notices issued during assessment proceedings, the assessee filed reply online through e-assessment portal from which the Ld. AO found that the assessee provides IT services to clients in Australia and declared receipt of Rs. 2,75,42,184/- on account of "sale of services" out of which sale of Rs. 2,32,02,000/- was made to M/s. Tech Mahindra Australia alone. On examining the details of expenses the Ld. AO found that an amount of Rs. 1,54,83,082/- was claimed to have been paid to the above said two persons of Australia.

6.2 The Ld. AO required the assessee to explain the reasons for not withholding any tax on "commission" payments made by him. The assessee replied thus:

“... The payee is non-resident in India and does not have any permanent establishment (PE) in India. He searches for the prospective customers for the payer in Australia and received commission in foreign currency as consideration for his services directly in Australia and no part of his income arises in India. His commission is remitted directly to him and not received by him or on his behalf in India. Such a payee is not liable for income tax on his commission. Hence for an income which is not taxable in India, the liability to deduct TDS does not arise and the question of disallowance of the same under section 40(a)(i) does not arise.”

6.3 The explanation did not convince the Ld. AO for the reason that the reply was silent on filing of Form 15CA in terms of Rule 37BB of the Rules.

6.4 The Ld. AO then asked the assessee to provide copies of agreements with the recipient of the commission and the copies of bills raised by the commission agents. These were submitted.

6.5 The Ld. AO reproduced the relevant recitals and covenants of the agreement at page 4 of the order as also the assessee's written submissions with regard to payments of commission which worked out to 66% (Approx.) of the sales made to M/s. Tech Mahindra Australia far below the limit fixed under the agreement.

6.6 The Ld. AO obtained adverse report from M/s. Tech Mahindra under section 133(6) of the Act, 1961 (**the “Act”**) and show caused the assessee why commission expenses be not disallowed on account of non-deduction of TDS and the fact that enquiries made with M/s. Tech Mahindra showed that the agents have played no part in the contract entered into by the assessee with M/s. Tech Mahindra. The assessee responded. The Ld. AO extracted the substance of the assessee's reply at page 5 of the order as under:

- “1. The assessee had engaged these “Agents” as consultants to provide marketing services, inform about new business opportunities, to identify potential new customers and to secure business contracts for the assessee.*

2. *During the year under assessment, both the agents/consultants informed the assessee about availability of a business opportunity with the M/s Tech Mahindra in IT Service Sector. Both the agents assisted the assessee in guiding him how to proceed and approach M/s Tech Mahindra but also assisted the assessee from time to time until the assessee was able to procure the Service Agreements with M/s Tech Mahindra,*
3. *The assessee confirmed that the said Agents had no direct role in “Getting” the contract with M/s Tech Mahindra. Having admitted of no direct role played by the Agents, the assessee however, claims that both of the said agents had crucial role to play in timely informing the assessee about the business opportunity available with M/s Tech Mahindra, which ultimately led the assessee to avail such opportunity and procure/get the contract with M/s Tech Mahindra*
4. *As for the reply from M/s Tech Mahindra regarding employment of Sh. Rajesh Dudeja with their Australian Branch, the assessee was not aware of the same. Nor is the assessee concerned with the employment status of Sh. Rajesh Dudeja with M/s Tech Mahindra. The agreement executed by the assessee with Sh. Rajesh Dudeja is an independent & separate agreement. Rather, his employment with M/s Tech Mahindra could have afforded him inside information regarding availability of business opportunities with M/s Tech Mahindra.*
5. *Since the services were provided by them in Australia, the income embedded in these payments accrued to the Agents outside India and cannot be deemed to have been accrued in India. Therefore, the assessee was not liable to withhold TDS on these payments made by him.”*

6.7 The explanation was found to be not satisfactory by the Ld. AO mainly for the reason that there was no independent evidence for rendering services by the agents; they had no requisite experience or qualification in the specific line of assessee’s business and the role played by the agents was denied by M/s. Tech Mahindra. According to Ld. AO, how commission expenses can be said to have been incurred wholly and exclusively for the purpose of the assessee’s business is unanswered. Magnitude of commission (80% of the value of sales) for merely identifying potential customers was also doubted.

6.8. According to Ld. AO, the nature and scope of the services as delineated in the covenants shows that the services contained an element of consultancy and therefore, qualify as Fee for Technical Services (“**FTS**”) under section 9(1)(vii) of the Act. The Ld. AO observed that the assessee has

admitted that the services provided by it to M/s. Tech Mahindra were performed in India. Therefore the consultancy services if any provided by the said agents in terms of the agreement, cannot but be said to have been utilised for the purposes of business in India. Explanation to section 9 has been referred to.

6.9 Under India-Australia Double Taxation Avoidance Agreement (**“India-Australia DTAA”**), the payments would be chargeable to tax in India in the hands of the agents as the same would be covered within the definition of royalty under Article 13 of India-Australia DTAA.

6.10. Finally, the Ld. AO concluded that the assessee was liable to withhold tax on these payments and that the expenses are liable to be disallowed under section 40(a)(i) of the Act and without prejudice to the detailed finding given above, the payments are even otherwise disallowable under section 37(1) of the Act. This resulted in addition of Rs. 1,54,83,082/- to the income of the assessee.

7. Dissatisfied, the assessee filed appeal before the Ld. CIT(A) who deleted the impugned disallowance by recording the following observations and findings:-

“8.2.1 I have carefully perused the facts of the case, assessment order, written submission and the case laws referred by the appellant in support of his claim before me. From the perusal of the assessment order it is apparent that the case was taken for limited scrutiny for the reason of commission payment outside India but no corresponding TDS statement has been filed. Thus, the primary issue in the instant case is non deduction of TDS on the payment of commission made to agents outside the India. However, the AO in his assessment order has also raised/examined the issue of genuineness/nature of the commission expenses and based on his certain observations in assessment order, has held that such payments as non genuine and bogus.

8.2.2 The appellant has claimed that since the commission payment has been made to foreign agents in course of his regular business there is no need for deduction of TDS on such payments as both the agents whom such payments have been made are permanent resident of Australia. The appellant has filed form 15CA in terms of provision of Rule 37BB of IT Rules, 1962 during the appellate proceedings as part of additional evidences and which was forwarded to the AO for his comments on the merit. The AO in his report has

admitted the veracity of the evidences. The assessee has filed Form 15CA for each of the transaction that was made outside the country. This commission was paid on account of export sale that has been made by the assessee to M/s Tech Mahindra, Australia. Further, it has been claimed by the appellant that commission income has not accrued and arose in India and accordingly the same is not chargeable to tax in India. Therefore, there is no liability on the part of assessee to deduct TDS u/s 195 of IT Act since the services have been rendered by the foreign agents outside India. The appellant has relied upon the following case laws in support of his contention:

- *M/s Divya Creations vs ACIT (ITAT Delhi), ITA No. 5959/Del./2017*
- *Vimta Labs Limited vs DCIT (ITAT Hyderabad)*
- *DCIT vs Divi's Laboratories Ltd., [131 ITD 271]*
- *Euroflex Transmissions (India) Pvt. Ltd.*
- *GE India Technology Centre P. Ltd.*

8.2.3 Seen in the light of citations referred above it is found that the ratio laid down by above judicial pronouncements is squarely applied to the facts of the present case. Therefore, respectfully following the principles referred above I hold that the provision of section 195 is not applicable to the present case as the commission payment has been made to agents outside the country and no part of service has been provided in India. Therefore, no such income is chargeable to tax under the provision of the Act as there is no requirement to do any TDS u/s 195 of IT Act. Hence, in my considered opinion disallowance of Rs. 1,54,83,082/- made/u/s 40(a)(1) was not required to be made and deserves to be deleted.

8.2.4 The AO has also held alternatively that the commission exp amounting to Rs. 1,54,83,082/- are also disallowable u/s 37(1) of the being non genuine and bogus. In the assessment order the AO has observation that the amounts paid to the agents is 'contrary to the normal course of human affairs that anyone would pay commission to this magnitude for identifying potential customers'. The AO in his assessment order has the disallowance of commission payment relying on the case law in the case of Kanu Kitchen Kulture Pvt. Ltd. V. Dy. CIT (2014) 49 taxmann.com 64/65 SOT 130 (URO) (Delhi -Trib) from which the Ld. AO annexed;

"...Thus the assessee has utterly failed to demonstrate the nature, of service rendered by the agent and availed by the assessee business of modular kitchens. In this scenario what appears on re< merely book entries coupled with TDS the amount which will be claimed as a refund by the recipient being a loss making concern, In our considered view the assessee has produced only skeletal paper work of the arrangement without any iota of evidence about actual business services rendered."

8 2 5 In the above cited case, it is noticed that agents were supposed to maintain certain documents such as invoices, letter heads and transaction

details which they were not able to produce before the bench when they were asked to:

"...Except confirming the amount and giving details, Assessee and KSSD both have not produced any other document, letter head, invoice etc. as pr the MOU.'

"All these conditions of MOU clearly show that the Assessee and Agent were supposed to maintain copious records for the transactions of trade inquiries, sales and realization of sale proceeds by cash or cheques.'

8.2.6 I have examined the observation of the AO and the facts of the case in the light of appellant's submission in this regard. From the submission and the facts of the case it is revealed that mandatory documents and documents as per the contracts have been produced by the appellant which prove the genuineness of the transaction. The appellant has filed Form 15CA under Rule 37BB of the IT Rules which shows the transaction and money sent overseas through proper channel under the intimation of RBI/Department, breach of the Form the assessee has disclosed the nature of the transaction as commission payment. Further, there is a written contract agreement between assessee and the agents and the payment has been made in accordance with the provision of the contracts. All the payments have been made through banking channel which is evident from the form 15CA furnished by the appellant during the appellate proceedings. There is no dispute regarding the payments being made by the appellant and the same being received by the agents who are resident of Australia, according to the terms of contracts entered between two parties.

8.2.7 Similarly, I have also noted the facts that assessee has disclosed an income of Rs. 22,31,430/- in his return of income. The assessee has countered the AO's observation with regard to huge amount of commission being paid to the overseas agents. The appellant has stated that first of all the amount of commission was not 80% but 67% of the total amount of billing. It has been further argued by the appellant that such commission was decided because assessee was not having any physical standing in Australia and it is a startup firm therefore they cannot afford building whole infrastructure in some another country that could cost lakhs of rupees and could cost the assessee more amount than the profit of the assessee. The appellant has highlighted the role of agents in securing the business for the assessee and has argued that 67% of billing amount as commission payment is genuine business expenditure. The appellant has further argued that even after paying such commission, it has filed ITR of Rs. 22,31,430/-. Further, in support of his contention appellant has relied on the Hon'ble Supreme Court's decision in the case of CIT vs. Dhanrajgiri Raja Narsngh Ji, AIR 1974 SC 1366, where it has been held that;

"It is not open to the Department to prescribe what expenditure an assessee should incur and in what circumstances he should incur that expenditure. Every businessman knows his interest best. So far as the

apportionment is concerned we are not told why we should not consider the same as a reasonable estimate."

8.2.8 In the light of the facts of the case and respectfully following the decision of the Hon'ble Apex Court, I am inclined to accept the contention of the appellant with respect to the genuineness of commission payment made to the agents abroad. Hence, the addition of Rs. 1,54,83,082/- made by the AO on alternative consideration is also deleted."

8. This has brought the Revenue before us and ground Nos. 6 to 9 relate thereto.

9. The Ld. DR submitted that the services provided are technical in nature. What is material is the nature of services provided. The invoices throw light on the nature of services provided. The covenants also suggest that the services contain an element of consultancy and therefore the impugned payments qualify as FTS.

10. The Ld. AR on the other hand relied upon the order of the Ld. CIT(A). He submitted that the agents provided only assistance in procuring orders. No technical services were provided. The contract between the assessee and the agents is merely for services of procuring orders.

11. We have given careful thought to the submission of the parties and perused the records. The Ld. AO on page 7 of his order observed that the fundamental query as to how impugned expenses can be said to have been incurred wholly and exclusively for the purpose of assessee's business is left unanswered and in concluding para on page 8 observed that the payments are even otherwise disallowable under section 37(1) of the Act. The Ld. CIT(A) dealt with these observations of the Ld. AO and distinguished the assessee's case from the case relied upon by the Ld. AO. The Ld. CIT(A) recorded the finding that the documents produced by the assessee prove the genuineness of the transaction as against the implied contrary finding of the Ld. AO. In this view of the matter, we reject ground No. 6 raised by the Revenue being contrary to the facts on record.

12. Now we proceed to deal with the nature of services provided by the agents in lieu of which the impugned payments were made to them. It is not in dispute that the assessee is engaged in the business of providing IT services to clients in Australia. To carry on his business the assessee entered into "Independent Marketing Consultant Agreement" with agents of Australia to provide marketing services to the assessee in the area of their expertise on commission basis for procurement of business for the assessee. Vide his written submission dated 18.12.2019 before the Ld. AO, the assessee stated that he engaged the agents to provide marketing services, inform about new business opportunities to identify potential new customers and to secure business contracts for the assessee. Does the above nature of services to be provided by the agents to the assessee contain an element of consultancy qualifying the impugned payments as FTS under section 9(1)(vii) of the Act. In our view it is certainly not. But the Ld. AO observed that the payments were in the nature of FTS as defined in Explanation 2 to section 9(1)(vii)(b) and were therefore chargeable to tax on which tax should have been deducted at source under section 195(1) of the Act.

13. The Ld. AO completely disregarded the explanation of the assessee submitted to him vide reply dated 19.08.2019, 17.09.2019 and 18.12.2019 emphasising therein that the recipient of commission were resident of Australia; had no PE in India; assisted the assessee in procuring service agreement with M/s. Tech Mahindra; received commission in foreign currency in Australia in lieu of services provided by them in Australia; income accrued to them outside India and cannot be deemed to have been accrued in India. Hence, their income is not liable for income tax in India. Therefore, no liability to deduct TDS arises thereto.

14. It has been held in the following decisions that where payment of commission has been made by the assessee to non-resident agents for rendering services of procuring sales order etc. it was not FTS but business profit and in absence of PE of such agents in India, such commission payment was not taxable in India:-

- i) ACIT vs. Kapoor Industries Ltd. (2021) 187 ITD 603(Delhi-Trib.)
- ii) Apurva Goswami vs. Dy. DIT (Int. Taxation) (2022) 196 ITD 10 (Delhi Trib)
- iii) Pr. CIT vs. Puma Sports India (P.) Ltd. (2021) 434 ITR 69 (Kar) SLP filed by the Department stands dismissed as reported in (2022) 285 Taxman 191 (SC).

15. Once we hold that the impugned payment by the assessee is not FTS the assertions made in the grounds of the Revenue do not have legs to stand. Moreover, these grounds do not arise out of the order of the Ld. CIT(A). We, therefore, reject them.

16. Ground No. 10 is of general nature.

17. Accordingly, the appeal of the Revenue is dismissed.

18. We now take up Cross Objection of the assessee which are as under:-

- “1. *That the Ld. AO has misinterpreted the Application filed under Rule 46A by the Respondent and intentionally ignored documents available with themselves. Form 15CA was filled through Online Portal and is also specifically mentioned in written submissions of the Respondent.*
2. *That the Ld. AO is putting questions on the admissibility of evidence filed by Respondent in front of Ld. CIT (A) but de facto all the documents are already available with the Income Tax Department. Thus, there are no valid grounds for Ld. AO*
3. *That, the Ld. AO prepared a questionnaire to which the Respondent filed the submissions. The questionnaire was silent in terms of FORM 15CA. Although, Respondent Particularly mentioned about tilling of FORM 15CA.*
4. *That the Respondent with sufficient Evidence and proper Case Laws presented the Case before Ld. CIT (A) in Context of Section 9 of the Act for which Respondent was awarded with Natural Justice.*
5. *That, the money paid by the Respondent, Cross Border was an amount of Commission paid to the agents and no technical service was provided by them. Ld. AO intentionally trying to brag things without any sufficient grounds and is making case on his own.*

6. *That, the Ld. AO from the very first day of assessment was told that, the commission paid to the agents was for procuring business from a company based in Australia. Although the agents are the citizens of Australia hence, they are liable to pay their taxes in Australia only .Therefore, no liability arises to deduct TDS for the same transaction.*
7. *That the Ld. AO s doing nothing but harassing the Respondent unnecessarily. The Order passed by Ld. CIT(A) is true through which the Respondent was awarded with Natural Justice.”*
19. In essence cross objections support the order/finding of the Ld. CIT(A). We, therefore, dismiss them as infructuous.
20. In the result, the appeal of the Revenue and Cross Objection of the assessee both are dismissed.

Order pronounced in the open court on 18th July, 2023.

sd/-
(G.S. PANNU)
PRESIDENT

sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

Dated: 18/07/2023

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	