

**IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "E" NEW DELHI]**

**BEFORE SHRI G. S. PANNU, HON'BLE PRESIDENT
A N D
SHRI AMIT SHUKLA, JUDICIAL MEMBER**

**आ.अ.सं./I.T.A Nos.264 TO 267/Del/2017
निर्धारणवर्ष/Assessment Years: 2006-07 & 2007-08**

M/s. Niraguna Balik Satsang Mandal (India) 11/11, Pusa Road, New Delhi – 110 005.	बनाम Vs.	DCIT, Central Circle : 27, New Delhi.
PAN : AAATN6337K		
अपीलार्थी / Appellant		प्रत्यर्थी/ Respondent

निर्धारितकीओरसे / Assessee by :	Shri Abhishek Mathur, C. A.;
राजस्वकीओरसे / Department by :	Shri Dilip Singh Kothari, [CIT] - D.R.;

सुनवाईकीतारीख/ Date of hearing :	13/06/2023
उद्घोषणाकीतारीख/Pronouncement on :	26/07/2023

आदेश / ORDER

PER AMIT SHUKLA, J. M. :

1. The aforesaid appeals have been filed by the assessee against the consolidated order dated 25.10.2016, passed by the Id. Commissioner of Income Tax (Appeals)-31 [hereinafter referred

to as CIT (Appeals)] New Delhi, for the quantum of assessment passed under section 153A/143(3) of the Income Tax Act, 1961 (the Act) for assessment years 2006-07 and 2007-08. The issues and grounds raised in all the appeals are identical and were heard together and are being disposed of, for the sake of convenience, by this common order.

2. First, we will take up assessee's appeal in ITA. No. 264/Del/2017, wherein assessee has raised the following grounds:-

1) That the Hon'ble Commissioner of Income Tax (Appeals) has erred in law as much as on the facts of the case by sustaining the arbitrary additions of Rs.18,10,35,773/- made by the learned Assessing Officer u/sec69 of the Income Tax Act 1961 for the reasons that the alleged peak amount US\$ 40,72,796/- standing to the credit of the bank account with HSBC Bank, Geneva in the name of "NIRGUN BALAK SALSANG MANDAL" belonged to the appellant namely "NIRAGUNA BALIK SATSANG MANDAL (INDIA)" without appreciating the fact that though the name looked similar to the appellant society, it had no direct or indirect connection with the appellant society.

2) That the Hon'ble Commissioner of Income Tax (Appeals) while sustaining the aforesaid addition as made by the learned Assessing Officer had held that the denial by the appellant society to sign the consent waiver form leads to the conclusion that such bank account belonged to the appellant without appreciating the fact that had the appellant signed the consent waiver form, it would have been a deemed acceptance of the fact that the account maintained with HSBC Bank Geneva clearly belonged to the appellant when the fact was that the HSBC bank account did not belong to the appellant society.

3) That the Hon'ble Commissioner of Income Tax (Appeals) has further erred in law as much as on the facts of the case by holding that an affidavit filed by the appellant society through its Chief Trustee was only self serving document without bringing any material on record to show that the contents of the affidavit were false or incorrect or had not evidentiary value.

4) That the Hon'ble Commissioner of Income Tax (Appeals) has further erred in law in not appreciating the fact that the assessment as completed by the learned Assessing officer u/sec. 153A read with section 143(3) of the Income Tax Act 1961 during the pendency of an enquiry, carried out by the learned Assessing Officer with competent Swiss authority is based only on suspicious and surmises and is thus, *ab initio void*.

5) That the Hon'ble Commissioner of Income Tax (Appeals) has erred in law as much as on the facts of the case in not appreciating the fact that completed assessment can be interfered with while making the assessment u/sec. 153A of the said Act only on the basis of sum incriminating materials unearthed during the course of search or undisclosed income or property discovered during the course of search and that in the case of the appellant no incriminating material whatsoever was found during the course of search and thus, the assessment as completed by the learned Assessing Officer is liable to be quashed.”

3. The facts in brief are that assessee is a society registered under Societies Registration Act, 1860 which was registered way back on 19th October, 1953. Since it was a registered trust showing income from donation of the contribution and accordingly it has been claiming exemption under section 11(1) of the Act. A search and seizure operation under section 132 of the Act was carried out on 24th January, 2012 on the basis of some

information received under DTAA that the assessee society was having undisclosed overseas bank account with HSBC Bank at Geneva, Switzerland, and the details of such bank account have not been disclosed by the assessee to the Income Tax Department. During the course of search, statement of one trustee Ms. Radhika Chellaram was recorded wherein she was confronted with certain people who were named and information received to the Department and also statement of her brother Shri Haresh C. Mansukhani and they were enquired about the person who were mentioned in connection with the opening of the bank account in HSBC Bank at Geneva. The main allegation against the trust was that it was having undisclosed overseas bank account at HSBC Bank at Geneva in the name with **BCP code 5090178049** which was not disclosed to the Department and the said account was opened in July, 2004. The bank statement was also provided to the Department which says certain peak balances maintained in the account right from 2005 to February, 2007. The nominee and other linked account of this bank account in the name of the trust contain the name of Smt. Jamuna Devi Thakurdas Lakhani, Sh. Bansi Lakhani, M/s JTL Enterprises Ltd. and JTL trust. It was suspected that documents regarding opening of the above Swiss Bank accounts and related transactions are available at the Ashram premises.

4. The details of entire information has been incorporated in the assessment order which runs into 5 pages which is in English and French and the contents of the part has been elaborated by the Assessing Officer in the following manner:-

Parts	Description
Part-A	It contains the name of the assessee as Nirguna Balak Salsang Mandal; Date de naissance (Date of birth); Lieu de naissance (Place of birth) and Nationalite (Nationality) are vacant in the case of the assessee, Sexe, (Gender) – M.
Part-B	The heading of this part is Evenements sur la personne (events relating to the person). Date creation (date of creation) – 07.07.2004. Dernière modification (last modification) – this field is vacant.
Part-C	The heading of this part is Identifiants Internes (internal identification) BUP_SIFIC_PER_ID-5090178049; PER_ID-136988; PER_NO.-v8049.
Part-D	The heading of this part is Telephones (Telephones). This part is vacant in the case of the assessee.
Part-E	The heading of this part is Piece d'identite (identification marks/Pieces).
Part-F	The heading of this part is ADRESSES POSTALIS DE LA PERSONNE PHYSIQUE (postal address of the living person). Under this head the details of the assessee has been mentioned as –MR. SALSANG M NIRGUNA BALAK, 9 TH ROAD, KHAZ, MUMBAI (INDIA) ADDRESS).
Part-G	<p>The heading of this part is PROFILS CLIENT LIES A LA PERSONNE (Client profile linked to the person) Under this head five client profiles are found linked to the assessee M/s. Nirgun Balik Satsang mandal (India) Name of such clients profiles is JTL Enterprises Ltd.</p> <p><u>ITL Enterprises Ltd.</u></p> <p>JTL Enterprises Ltd. has the following details in the Document:-</p> <p>Nom du profit client (name of client profile): JTL Enterprises Ltd... Code profil client (code of the client profile): 5091412868</p> <p>Date creation du profil (date of creation of profile): 30.06.20004</p> <p>Date de cloture du profil (date of closure of profile): 14.12.2005</p>

	<p>Status du profil (status of profile): Non Reference Nature du profil (nature of profile): Nominatif (nominative) Type de client (Type of client): Societe domiciliee (resident society) (company) Lien personne/profit client (lien of person/client profile): Beneficial owner Details du lien (details of lien): INPUT ERROR/BENEFICIAL OWNER AND BENEFICIARY Info signature (information in respect of signature): Non Reference Correspondence (correspondence): envoyee au client (message to client/sent to client) Liste des IBAN (list of IBAN International Bank Account Number): IBAN CH04 Income 08689050911431356 CH26 08689050911431348/IBAN: CH66 08689050912030088/IBAN: CH79 8689050912768796 CH90 08689050911431364/IBAN: Analysis: A perusal of the above details shall indicate that the assessee is related to this account and has been shown as Beneficial Owner.</p>		
<p>Part-H</p>	<p>The heading of this part is AUTRES PERSONNES AUX PROFILE CLIENTS (other persons linked to the client profile). In this part the name, profile and address of the other clients related to the client profile of the assessee has been mentioned. The name appearing in the list are as follows: -</p> <table border="1" data-bbox="402 1491 1323 1906"> <tr> <td data-bbox="402 1491 828 1906"> <p>Nom (code BUP) (Name Code BUP) Urmila Profils clients concerns (Concerned client or customer Profile).</p> </td> <td data-bbox="828 1491 1323 1906"> <p>i. Lakhani Bansi (Bunsi) Thakurdas(5090183155) ii. JTL Enterprises (5090248786) (5090278045) iii. Lakhani Jamna Thakurdas (Jamuna Bai) (5090178048) iv. JTL Trust (5090278046) (5090278047) v. Satya Narajan Temple Jackson Heights Queens,</p> </td> </tr> </table>	<p>Nom (code BUP) (Name Code BUP) Urmila Profils clients concerns (Concerned client or customer Profile).</p>	<p>i. Lakhani Bansi (Bunsi) Thakurdas(5090183155) ii. JTL Enterprises (5090248786) (5090278045) iii. Lakhani Jamna Thakurdas (Jamuna Bai) (5090178048) iv. JTL Trust (5090278046) (5090278047) v. Satya Narajan Temple Jackson Heights Queens,</p>
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	<table border="1"> <tr> <td></td> <td>New York (5090278050)</td> </tr> </table> <p>Since the account statements of these entities except Lakhani Jamna Thakurdas are not mentioned in the Document no detailed discussion about them is being made here. Separate FT & TR references have already been sent in the case of these linked profiles.</p>		New York (5090278050)
	New York (5090278050)		
Part-I	The heading of this part is PERSONNES LEGALES LIEES (people related information terms) Under this head the name and place of domicile THE JTL TRUST (5090278047) in TORTOLA - BRITISH VIRGIN ISLD.		
Part-J	<p>The heading of this part is SOLDES MENSUELS SUR LES COMPETES DU PROFIL (monthly sales/balances on the profile): JTL Enterprises from November 2005 to February 2007.</p> <p>Analysis.</p> <p>Under this head month wise details of the fiduciary deposits and liquid assets of the linked profile of the assessee is appearing. The maximum amount in March, 2006 (relevant to AY 2006-07) is \$ 40,72,795.79. The maximum amount in February, 2007 (relevant to 2007-08) is \$ 46,95,911.27.”</p>		

5. Thus, the name of the assessee society was mentioned as the main account holder and the nominees and other linked accounts of the trust contains various names as mentioned above. During the course of survey the extract of the bank account was confronted to Ms. Radhika Chellaram which the Assessing Officer has mentioned as sole trustee of the said trust and was confronted to her. Sh. Purshotam G. Mehra (Secretary General) Sh. Mehtab Kishan Chand Mansukhani (Secretary/Member in charge of Delhi Ashram), Sh. Haresh C Mansukhani (brother of Ms. Radhika Chellaram) and Sh.

Prakash Ramchandani, CA (Accountant of the trust) were also confronted.

6. The Assessing Officer has also noted that during the search it was also gathered that Shri Banshi Lakhani is S/o Late Jamuna Devi Thakurdas Lakhani is a devotee of this trust. Ms. Radhika Chellaram) in her statement recorded during the search proceedings had stated that Sh. Banshi Lakhani is settled in USA around 30 year ago. He at times, still visits the temple whenever he is in India. She has also stated that the particulars in the statement shown to her appears to be matching with the particulars of the trust in which she is the sole trustee.

7. The relevant extract of the statement of Ms. Radhika Chellaram has been reproduced by the Assessing Officer. However, it just states that neither she nor the trust or any of the trustee have ever opened any bank account in HSBC Bank, Geneva and nor she has ever visited Geneva. Her brother, Shri Haresh C. Mansukhani had stated that he knows Smt. Jamuna Devi Thakurdas Lakhani, neighbor of Shri Banshi Lakhani and he was also confronted that whether he was in touch with his neighbor. The assessee was specifically requested to sign the consent waiver form so that Income Tax department could help the trust to get the true and fair particulars of the account. However, the trust has refused to sign the relevant documents. Thereafter, the Assessing Officer after analyzing the various statements on oath recorded during the course of search, held that in such circumstances the income in the foreign bank

account is to be taxed as undisclosed income. Accordingly the Assessing Officer has made the addition after making the following observations:-

“14.4 From the details in the Document and the evasive replies of the assessee relating to the circumstance in which its personal particulars appeared in the Document it is clear that the assessee has opened and/or operated account(s) in HSBC Bank. His profile was found linked to one client profile namely, JTL ENTERPRISES LIMITED. With a view to verifying the above foreign bank account a reference has been sent to competent authorities in Switzerland and other countries. Independent communication has been sent to the Swiss Authorities through FT & TR division of Central Board of Direct Taxes (CBDT) for getting, inter alia, statement of the account and other details. Once it is received the taxability of the amount, if any, in the account for the period - not covered in the Document - shall be decided accordingly.

14.5 The account - client profile of JTL ENTERPRISES LIMITED to which assessee has been related as beneficial owner has deposits/investments, the details of which is appearing therein. Since this account profile is linked to assessee's name and it is outside India, and assessee has not been able to give any satisfactory explanation relating to the true affairs of this account, it is proposed to treat this linked profile as that of the assessee. It is also held that the linked profile has been created by the assessee/with his authorization for his benefit and the money appearing therein belong to the assessee. The explanation submitted by the assessee in support of his claim that the account is not his nor is he aware of any entity related to the account needs to be rejected being devoid of merit. The denial of the assessee is unacceptable because it is contradictory to human probability. The reasons for not accepting his averment is based, inter alia, on the following namely:-

A. The information in the form of the Document has been received as a part of tax information exchange treaty between Government of India and other countries. Assessee's name, address, and other

details are appearing in the Document. The nature of the said details, being personal, cannot generally be accessed to without his consent/permission/authorization. Nothing credible has been brought on record by the assessee to show that it is not a bank account not related to the trust

B. The above unassailable inference is corroborated by the fact that besides the name of trust Nirgun Balik Satsang Mandal, Other names appearing in the Bank statement are of Sh. Bansi Lakhani, Smt. Jamna Thakurdas Lakhani, JTL enterprises and JTL trust. It appears that both JTL enterprises and JTL trust are related to Sh. Bansi Lakhani. If name of Smt. Jamna Thakurdas Lakhani is abbreviated it becomes JTL. Both of these individuals are known to the trustees and their association with the trust has already been established during the course of search and assessment proceedings. The appearance of name of Sh. Bansi Lakhani and Smt. Jamna Thakurdas Lakhani as the linked profiles in the bank statement in the name of assessee trust cannot be a mere coincidence and there is nexus between all the entities whose name is appearing in bank statement. This gives credence to the genuineness of the Document and veracity to the details mentioned therein.

C. AR of Assessee states that Ms. Radhika Chellaram, The Sole trustee has "requested to please communicate her the name of persons who is operating the impugned bank accounts being run in the name of their organization". In this regard it is to be mentioned that the information regarding the existence of HSBC bank account in the name of trust was duly confronted with Ms. Radhika Chellaram during the search and later during the course of assessment proceedings, again all the necessary information including the copy of bank statement was provided to the AR of the assessee and the same is reported vide order sheet entry dated 24.11.2014. In fact assessee was repeatedly given opportunity to sign a consent waiver form so as to get the details of Bank Account held in the name of assessee with HSBC, Geneva but the assessee has refused to sign the consent waiver. The account could not have been opened without assessee's permission/without the knowledge and there is some information which is not being made available to

the department intentionally thereby concealing vital information from the Department. Despite repeated requests the department to help him get the true and fair details, assessee categorically denied signing the consent waiver from which would have enabled the department to get the account details from HSBC bank, Geneva. No prejudice would have been caused to the assessee had the assessee signed the consent waiver form especially when it has been telling that the account is not theirs. Rather assessee would have helped the Government of India in its efforts to bring back the money lying in foreign bank accounts about which the Government has not been informed of. This gives credence to the fact that the details in the Document pertain to the assessee and the amount appearing therein constitute undisclosed income of the assessee.

D. Assessee has contended that "account mentioned therein is "NIRGUNA BALAK SALSANG MANDAL" whereas the name of our trust is "NIRGUNA BALIK SATSANG MANDAL (INDIA)" a registered society registered under the Society Registration Act XXI of 1980 on 19th Oct., 1953 bearing No. S-679 of 1953-1954. Copy of Registration Certificate was also filed with your good-self on 04.12.2014. The address mentioned in the extract is RTH , Khaz, Mumbai INDIA whereas our address is 9th Road, Khar, Mumbai". This argument of assessee does not hold much force as there is no other entity existing in the name of Nirgun Balak Satsang Mandal in India. Moreover address appearing in the Bank Statement is also similar. The difference in the Name and address is minor can be attributed to linguistic and pronunciation difference.

E. In her statement Ms. Radhika Chellaram, the sole trustee of the assessee trust recorded during the post search and assessment proceedings, has stated that no steps has been taken to verify the existence of any account in HSBC Bank and under what circumstances her trust's name and other particulars appeared in the Document. The assessee trust through its AR has also stated that it has not communicated with the HSBC Bank or any other agency/institution regarding this. This is highly improbable and belies reasonableness, which, in turn, gives credibility to the inferences drawn from the Document.

14.6 In light of the above discussion and considering the facts of the case, it is stated that though the assessee trust has denied being the owner of this account the fact that the account existed in its name of trust during the Relevant Assessment Years cannot be denied Information received regarding the above bank account shows the existence of amount on month basis which is being furnished in the table below:-

S. No.	Month & year	Peak amount in US \$
1.	Nov., 2005	36,79,546.80
2.	Dec., 2005	37,25,296.33
3.	Jan., 2006	38,27,988.79
4.	Feb., 2006	40,28,806.56
5.	March, 2006	40,72,795.79
6.	Apr, 2006	41,07,313.84
7.	May, 2006	38,27,513.84
8.	June, 2006	37,90,761.75
9.	July, 2006	38,25,315.80
10.	Aug., 2006	38,84,223.38
11.	Sept., 2006	39,06,167.09
12.	Oct., 2006	39,41,794.21
13.	Nov., 2006	38,36,986.75
14.	Dec., 2006	40,86,660.44
15.	Jan., 2007	46,87,540.50
16.	Feb., 2007	46,95,911.27

It can be seen that the peak amount for F.Y. 2005-06 pertaining to A.Y. 2006-07 was in the month of March, 2006 amounting to \$

40,72,795.79. This amount when converted into Indian National Rupees as per the conversion rate of Rs.44.45/- per \$ existing on 31.3.2006 comes to Rs.18,10,35,773/- and the same is added to the total income of the assessee for the A.Y. 2006-07 as its undisclosed income u/s 69 of the Act. Consequently, since the assessee has concealed the particulars of its income and furnished inaccurate particulars of such income, penalty proceedings u/s. 271(1)(c) are initiated separately in respect of this addition.

(Addition of Rs. 18,10,35,773/-)“

8. The ld. CIT (Appeals) has confirmed the addition made by the Assessing Officer.

9. Before us the ld. Counsel for the assessee, first of all argued that the information which was already available with the Department prior to the date of search the same cannot be treated as incriminating material found during the course of search and, therefore, the entire addition made by the Assessing Officer is beyond the scope of section 153A of the Act. Secondly, he submitted that even though name of the assessee is appearing in the information as account holder but neither the trust nor any of the trustee have opened such account nor the names of any of the trustee are appearing in the information albeit the names which are appearing are neither the trustees nor any office bearers of the society. Therefore, the assessee cannot be said to be beneficiary of such an account nor any such uncorroborated information can be made basis for making the addition in the hands of the assessee trust.

10. The ld. CIT – DR submitted that the onus is on the assessee, firstly, when the name of the assessee was appearing as

the main account holder and if assessee really wanted to prove bonafide then it should have signed the consent waiver form to get the clarity and information, whether trust had any role in opening of the bank account or the amount deposited therein belongs to the assessee trust. Thus, in absence of such cooperation the inference and reasoning given by the Assessing Officer under these facts based on the information has to be sustained.

11. We have heard the rival submissions and also perused the relevant findings given in the impugned orders as well as the material referred to before us. First of all in so far as the first ground raised by the assessee is concerned here in this case once the information was received to the Income Tax Department by the FT & TR which mentioned the names and address of the trust which is the fact and when name of the trust itself appears in the bank account with HSBC Bank, Geneva, then this itself was incriminating. Once during the course of search in the statement recorded these facts have been confronted to the trustees which they might have said it does not belong to the trust, but they were known to the persons who were mentioned in the said information itself leads. This is certainly prima facie material which can be reckoned as incriminating. Therefore, we are rejecting the contention raised by the ld. Counsel that nothing incriminating has been found and the addition made by the Assessing Officer is beyond the scope of section 153A of the Act.

12. The case of the assessee trust is that, it has no role in the opening of the bank account; and the entities mentioned in the client professional link have been claimed to be nowhere linked with the trustees or the office bearers and, therefore, it has been contended that the assessee trust cannot be said to be beneficiary of the HSBC bank account. However, on perusal of the information as mentioned in the assessment order, first of all, it is palpable that account is in the name of the assessee trust and the address mentioned in the said information is address of the assessee trust. Such an information with specific name of the assessee as an account holder cannot be said to be in vacuum. However, as stated above details of client professional link there are various entities which have been mentioned like M/s. JTL Enterprises Ltd., M/s. JTL Trust, Smt. Jamuna Devi Thakurdas Lakhani and Shri Bansi Lakhani New York were also mentioned as beneficial owners and beneficiaries. This linkage of these persons form the assessee trust or the trustees have not been found to be established fully except for the trustees and other persons showing that the names of the persons mentioned were connected with the trustees and were frequent visitors of the trust or were known to the trust.

13. It was under these facts and circumstances, during the course of hearing, the Bench specifically asked the Id. Counsel that, when the name of the assessee trust has been specifically mentioned as an account holder in the information available with the department, and if the assessee trust is denying existence of opening any such bank account and claims it does not belong to

it, then the best course should have to sign the 'consent waiver form', to absolve itself and come clean. The ld. Counsel in response, after seeking instruction from the assessee trust has agreed to sign the consent waiver form and is ready for the department to get the relevant information. Under these circumstances and looking to the fact that now the assessee itself has agreed to sign the consent waiver form, accordingly the matter is restored back to the file of the Assessing Officer; before whom assessee will sign the consent waiver form and the Assessing Officer may call for further information about the veracity of the contention of the assessee that the bank account belong to the assessee or not or is beneficiary of such deposits in the said bank account. The reason for remanding back the matter before the AO is that, the entire basis of the Assessing Officer while making the addition was that assessee has not signed the consent waiver form to prove its bonafide. Now when the assessee has consented to sign the consent waiver form then the Assessing Officer should seek the information through proper channel and carry out every enquiry in this regard. And in case no such information is received or the assessee is found not to be beneficiary or owner of the bank account, then no adverse inference should be drawn against the assessee. Needless to say that the ld. Assessing Officer once he procures the consent waiver form from the assessee and calls for the information through proper channel, then the same should be confronted to the assessee and after giving due effective opportunity of hearing,

the Assessing Officer may decide the issue in accordance with law.

14. Admittedly, in the other appeals also similar facts and grounds have been raised, therefore our direction in the aforesaid appeal will apply mutatis mutandis in these appeals also. Accordingly, all the four appeals of the assessee are allowed, for statistical purposes.

Order pronounced in the open court on : **26/07/2023.**

**Sd/-
(G. S. PANNU)
PRESIDENT**

**Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER**

Dated : 26/07/2023.

MEHTA

Copy forwarded to :

1. Appellant;
2. Respondent;
3. CIT
4. CIT (Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi.

Date of dictation	16.6.2023
Date on which the typed draft is placed before the dictating member	20.6.2023
Date on which the typed draft is placed before the other	26.7.2023

member	
Date on which the approved draft comes to the Sr. PS/ PS	26.7.2023
Date on which the fair order is placed before the dictating member for pronouncement	26.7.2023
Date on which the fair order comes back to the Sr. PS/ PS	26.7.2023
Date on which the final order is uploaded on the website of ITAT	26.7.2023
Date on which the file goes to the Bench Clerk	26.7.2023
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	