

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

**BEFORE
SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No.1680/Del/2023
Asstt. Year: 2017-18

DCIT, Central Circle-14, New Delhi.	Vs.	Rama Allied Products Marketing Pvt. Ltd. 27/29, Street No. 09, Vishwas Nagar, Shahdara, New Delhi – 110 015. PAN AACCR0688N
(Appellant)		(Respondent)

CO No. 64/Del/2023
Arising out of ITA 1680/Del/2023
Asstt. Year: 2017-18

Rama Allied Products Marketing Pvt. Ltd. 27/29, Street No. 09, Vishwas Nagar, Shahdara, New Delhi – 110 015. PAN AACCR0688N	Vs.	DCIT, Central Circle-14, New Delhi
(Appellant)		(Respondent)

Assessee by:	Dr. Rakesh Gupta, Advocate
Department by:	Ms. Harpreet Kaur, Sr. DR
Date of Hearing:	22.11.2023
Date of pronouncement:	19.12.2023

ORDER

PER ASTHA CHANDRA, JM

The appeal filed by the Revenue and the cross objection filed by the assessee is directed against the order dated 31.03.2023 of the Ld.

Commissioner of Income Tax (Appeals) – 26, New Delhi (**"CIT(A)"**) pertaining to Assessment Year (**"AY"**) 2017-18.

2. The Revenue has taken the following grounds:

- "i. Whether on the facts and circumstances of the case and in law, Ld. CIT(A) is correct in deleting the addition of Rs.2,50,00,000/- made by AO on the basis of unexplained cash deposited in the bank account of the assessee despite the fact that assessee has failed to provide satisfactory explanation about the source of cash deposit during the assessment proceedings.*
- ii. Whether on the facts and circumstances of the case and in law, the Ld. CIT(A) is correct in comparing only the ratio of cash deposited in the bank to cash sales made by the assessee for both the F.Y. 2015-16 and F.Y. 2016-17 and ignoring the fact that there were abrupt change in cash sales & cash deposited in F.Y. 2016-17 with respect F.Y. 2015-16.*
- iii. Whether on the facts and circumstances of the case and in law, the Ld. CIT(A) is correct in ignoring the fact that during the last year average cash in hand was about Rs.25 Lakhs, which increased disproportionately to 3.20 Crores as on 08.11.2019.*
- iv. Whether on the facts and circumstances of the case and in law, the Ld. CIT(A) is correct in ignoring the fact that assessee has shown abnormal increase in amount of cash sales during the month of October, 2016 and manipulated the cash sales figures as VAT Returns for the month of October, 2016 were not filed until the date, when demonetization was announced.*
- v. (a) Whether on law and facts of the case the order of the Ld. CIT(A) is erroneous and not tenable in law and on facts.*

(b) The appellant craves leave to add, amend any/all the grounds of appeal before or during the course of the hearing of the appeal."

3. The grounds of cross objection taken by the assessee are as under:

"1. That having regard to the facts and circumstances of the case, Ld. CIT(A) ought to have quashed the impugned assessment order passed by Ld. AO inter alia on the following grounds.

- That the assumption of jurisdiction u/s 143(3) is bad in law, void ab-initio and contrary to law also.*

- *That the impugned assessment order has no legal sanctity as it was passed in absence of DIN. (Document Identification number)*
- *That the impugned assessment order passed is in violation/contravention of the e-assessment scheme.*
- *That the impugned assessment order passed is not tenable / sustainable on various legal and factual grounds.*

2. *That the cross objector craves the leave to add, amend, modify, delete any of the ground(s) of cross objection before or at the time of hearing.”*

4. At the outset, the Ld. AR submitted that the ground of cross objection No. 2 wherein the assessee has challenged the legal sanctity of the impugned assessment order as it was passed in absence of DIN, goes to the root of the matter and hence the matter be heard and decided on this ground alone. We agree with submission of the assessee and proceed to take up this ground first.

5. The Ld. AR invited our attention to the order of the Ld. Assessing Officer (**“AO”**) dated 31.12.2019 for AY 2017-18 passed under section 143(3) of the Income Tax Act, 1961 (**the “Act”**) which was the subject matter of appeal before the Ld. CIT(A). He pointed out that it will be observed that there is no mention of Document Identification Number (**“DIN”**) in the body of the assessment order. He further submitted that perusal of the order would also reveal that there is no mention of any reason for non-issuance of DIN nor does it mention the date and number of approval of Director General / Chief Commissioner of Income Tax for issuing the order without DIN. The requisite condition mentioned in para 3 of the CBDT Circular No. 19/2019 dated 14.08.2019 has also not been complied with. He contended that this is in violation of the binding CBDT Circular No. 19/2019. As a consequence, the impugned order of the Ld. AO is invalid and ‘non-est’ in the eye of law and deserves to be quashed.

5.1 The Ld. AR also relied upon a number of judicial precedents wherein the courts/authorities have decided the impugned issue in favour of the assessee. He brought to our notice the order of the Co-ordinate bench of the Tribunal in the case of sister concern of the assessee in Rama Pashu Aahar (P) Ltd. Vs. ACIT (ITA No. 1456/Del/2021) for AY 2017-18 dated 30.05.2023 wherein the impugned issue on similar fact pattern has been decided in favour of the assessee. He, therefore, vehemently argued that in the light of the facts and circumstances of the assessee's case, the order passed by the Ld. AO be held as invalid and 'non-est'.

6. The Ld. DR, on the other hand, submitted that the assessment order was supported by a covering letter bearing DIN for the assessment order which is within the time-limit of 15 days as prescribed under the CBDT Circular. Therefore, the assessment order was passed in compliance with the CBDT Circular 19/2019 dated 14.08.2019. He relied on the order of the Ld. CIT(A) and referred to the findings of the Ld. CIT(A) in para 6.1 of the appellate order which reads as under:

“Ground no. 1.2 & 1.3 is raised on the issue that impugned assessment order, in the absence of any Document Identification Number ('DIN'), has no sanctity in the eyes of law and is therefore, illegal, bad in law and liable to be quashed and the assessment was barred by limitation. It has been found that the assessing officer has taken approval from CCIT (Central), New Delhi for passing order manually on 31.12.2019. Further, as per the circular no. 19/2019 dtd. 14/08/2019, the assessment order was uploaded on the ITBA Systems after generating DIN. Thus, it can be seen from the above that the assessment order was passed in line with the CBDT circular. The contention of the appellant in the instant case that the order was passed after the time limitation and is barred by time is devoid of any merits. In view of these grounds of appeal raised by the assessee is hereby dismissed.”

7. We have heard the Ld. Representative of the parties and perused the records. We have also gone through the CBDT Circular No. 19/2019 dated

14.08.2019, which reads as under:-

Circular No. 19 /2019

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, dated the 14th of August, 2019

Subject: Generation/Allotment/Quoting of Document Identification Number in Notice/Order/Summons/letter/correspondence issued by the Income-tax Department - reg.

With the launch of various e-governance initiatives, Income-tax Department is moving toward total computerization of its work. This has led to a significant improvement in delivery of services and has also brought greater transparency in the functioning of the tax-administration. Presently, almost all notices and orders are being generated electronically on the Income Tax Business Application (ITBA) platform. However, it has been brought to the notice of the Central Board of Direct Taxes (the Board) that there have been some instances in which the notice, order, summons, letter and any correspondence (hereinafter referred to as "communication") were found to have been issued manually, without maintaining a proper audit trail of such communication.

2. In order to prevent such instances and to maintain proper audit trail of all communication, the Board in exercise of power under section 119 of the Income-tax Act, 1961 (hereinafter referred to as "the Act"), has decided that no communication shall be issued by any income-tax authority relating to assessment, appeals, orders, statutory or otherwise, exemptions, enquiry, investigation, verification of information, penalty, prosecution, rectification, approval etc. to the assessee or any other person, on or after the 1st day of October, 2019 unless a computer-generated Document Identification Number (DIN) has been allotted and is duly quoted in the body of such communication.


3. In exceptional circumstances such as, —

- (i) when there are technical difficulties in generating/allotting/quoting the DIN and issuance of communication electronically; or
- (ii) when communication regarding enquiry, verification etc. is required to be issued by an income-tax authority, who is outside the office, for discharging his official duties; or
- (iii) when due to delay in PAN migration, PAN is lying with non-jurisdictional Assessing Officer; or
- (iv) when PAN of assessee is not available and where a proceeding under the Act (other than verification under section 131 or section 133 of the Act) is sought to be initiated; or
- (v) When the functionality to issue communication is not available in the system,

the communication may be issued manually but only after recording reasons in writing in the file and with prior written approval of the Chief Commissioner / Director General of income-tax. In cases where manual communication is required to be issued due to delay in PAN migration, the proposal seeking approval for issuance of manual communication shall include the reason for delay in PAN migration. The communication issued under aforesaid circumstances shall state the fact that the communication is issued manually without a DIN and the date of obtaining of the written approval of the Chief Commissioner / Director General of Income-Tax for issue of manual communication in the following format-

"... This communication issues manually without a DIN on account of reason/reasons given in para 3(i)/3(ii)/3(iii)/3(iv)/3(v) of the CBDT Circular No ...dated (strike off those which are not applicable) and with the approval of the Chief Commissioner / Director General of Income Tax vide number ... dated "


4. Any communication which is not in conformity with Para-2 and Para-3 above, shall be treated as invalid and shall be deemed to have never been issued.
5. The communication issued manually in the three situations specified in para 3- (i), (ii) or (iii) above shall have to be regularised within 15 working days of its issuance, by –
 - i. uploading the manual communication on the System.
 - ii. compulsorily generating the DIN on the System;
 - iii. communicating the DIN so generated to the assessee/any other person as per electronically generated pro-forma available on the System.
6. An intimation of issuance of manual communication for the reasons mentioned in para 3(v) shall be sent to the Principal Director General of Income-tax (Systems) within seven days from the date of its issuance.
7. Further, in all pending assessment proceedings, where notices were issued manually, prior to issuance of this Circular, the income-tax authorities shall identify such cases and shall upload the notices in these cases on the Systems by 31st October, 2019.
8. Hindi version to follow.


(Sarita Kumari)
Director (ITA.II), CBDT

(F.No. 225/95/2019-ITA.II)

Copy to:-

- i. PS to FM/OSD to FM/PS to MoS(F)/OSD to MoS(F)
- ii. PS to Secretary (Revenue)
- iii. Chairman, CBDT & All Members, CBDT
- iv. All Pr.CCs/IT/ Pr.DsGIT
- v. All Joint Secretaries/CsIT, CBDT
- vi. C&AG
- vii. CIT (M&TP), Official Spokesperson of CBDT
- viii. O/o Pr. DGIT(Systems) for uploading on official website
- ix. Addl.CIT (Database Cell) for uploading on the departmental website


(Sarita Kumari)
Director (ITA.II), CBDT

8. In para 2 thereof it is stated that in order to prevent instances (narrated in the opening para) and to maintain audit trail of all communication, no communication shall be issued by any Income Tax Authority to the assessee or any other person on or after the 1st day of October, 2019 unless a computer generated DIN has been allotted and is duly quoted in the body of such communication. In the present case at hand, undoubtedly, the impugned assessment order is one such communication which has been issued by the Ld. AO without allotting a computer generated DIN and duly quoting in the body of the impugned assessment order. There is thus clear violation of the specific requirement under the CBDT Circular No. 19/2019 to allot and quote the DIN in the body of the impugned assessment order.

9. Para 3(i),(ii),(iii),(iv) and (v) of the Circular No. 19/2019 enumerate the exceptional circumstances in which the Income Tax Authority may issue the communication manually but only after recording reasons in writing in the file and with the prior written approval of Chief Commissioner/Director General of Income Tax. The communication issued manually in situations specified in para 3 (i), (ii) or (iii) of the Circular, the Income Tax Authority is required to take steps to regularise the failure to quote DIN within fifteen (15) working days of its issuance in the manner laid down in para 5 of the said Circular, namely by –

- (i) Uploading the manual communication on the system
- (ii) Compulsorily generating the DIN on the system
- (iii) Communicating the DIN so generated to the assessee as per electronically generated proforma available on the system.

10. Para 4 of the Circular says in unequivocal terms that any communication which is not in conformity with para 2 and para 3 shall be treated as invalid and shall be deemed to have never been issued.

11. The case of the assessee is that the communication, namely, the assessment order dated 31.12.2019 for AY 2017-18 is not only without

mention of DIN in the body of the order, there is no material on the record mentioning the reason for issuance of order without DIN and the date of approval of Director General / Commissioner of Income Tax for issuance of order without DIN. There is thus violation of the mandate enshrined in para 2 and para 3 of the CBDT Circular No. 19/2019 dated 14.08.2019. Therefore, the consequence mentioned in para 4 of the said Circular, namely that the impugned assessment order dated 31.12.2019 be treated as invalid and non-est in the eye of law should follow.

12. We do not find any substance in the arguments put forth by the Ld. Sr. DR before us. Rather, we are in agreement with the contentions of the Ld. AR. We notice that the Ld. CIT(A) has recorded in his findings that Ld. AO had sought approval from the CCIT (Central), New Delhi for passing order manually on 31.12.2019 and as per Circular No.19/2019 the assessment order was uploaded on the ITBA Systems after generating DIN. However, there is no evidence on record brought by the Revenue before us to substantiate these findings of the Ld. CIT(A). Even otherwise, in our considered view, the findings of the Ld. CIT(A) are of no consequence as the mandate of the said CBDT Circular is that DIN should be mentioned in the body of the assessment order and the reason for non-issuance of DIN thereof if the order is passed manually. It must also mention the date and number of the written approval of the Chief Commissioner / Director General of Income Tax. The fact remains that the assessment order does not contain the DIN and any reason for non-issuance of DIN. The DIN has to be generated prior to the assessment order being uploaded on the ITBA Systems as per the Instructions from Directorate of Income Tax (System) dated 25.10.2019. Subsequent generation of DIN and uploading of the same on ITBA will not, in our view, validate this deficiency.

13. In taking the above view, we are supported by the ratio decidendi of the decision of Hon'ble jurisdictional High Court of Delhi in CIT (International Taxation) vs. Brandix Mauritious Holdings Ltd. dated 20.03.2023 reported in (2023) 293 Taxman 385 (Delhi) wherein the Hon'ble

Delhi High Court dismissed the Revenue's appeal observing and holding as under:-

"8.1 In a nutshell, communications referred to in the 2019 Circular would fall in the following slots:

- i. Those which do not fall in the exceptions carved out in paragraph 3(i) to (v)*
- ii Those which fall in the exceptions embedded in paragraph 30 to (v), but do not adhere to the regime set forth in the 2019 Circular.*

8.2 Therefore, whenever communications are issued in the circumstances alluded to in paragraph 3(i) to (v), i.e., are issued manually without a DIN, they require to be backed by the approval of the Chief Commissioner/Director General. The manual communication is required to furnish the reference number and the date when the approval was granted by the concerned officer. The formatted endorsement which is required to be engrossed on such a manual communication, should read as follows:

"...This communication issues manually without a DIN on account of reason/reasons given in para 3(i)/3(ii)/3(iii)/3(iv)/3(v) of the CBDT Circular No... dated.... (strike off those which are not applicable) and with the approval of the Chief Commissioner/Director General of Income Tax vide number.... dated....."

12. We have heard learned counsel for the parties. The present appeal is preferred under Section 260A of the Act. The Court's mandate, thus, is to consider whether or not a substantial question of law arises for consideration.

12.1 As noted above, the impugned order has not been passed on merits. 13. The Tribunal has applied the plain provisions of the 2019 Circular, based on which, it has allowed the appeal preferred by the respondent/assessee.

14. The broad contours of the 2019 Circular have been adverted to by us hereinabove.

14.1 Insofar as the instant case is concerned, admittedly, the draft assessment order was passed on 30.12.2018.

15. The respondent/assessee had filed its objections qua the same, which were disposed of by the Dispute Resolution Panel [DRP] via order dated 20.09.2019.

16. The final assessment order was passed by the Assessing Officer (AO) on 15.10.2019, under Section 147/144(C)(13)/143(3) of the Act. Concededly, the final assessment order does not bear a DIN. There is nothing on record to show that the appellant/revenue took steps to demonstrate before the Tribunal that there were exceptional circumstances, as referred to in paragraph 3 of the 2019 Circular, which would sustain the communication of the final assessment order manually, albeit, without DIN.

16.1 Given this situation, clearly paragraph 4 of the 2019 Circular would apply.

17. Paragraph 4 of the 2019 Circular, as extracted hereinabove, decidedly provides that any communication which is not in conformity with paragraph 2 and 3 shall be

treated as invalid and shall be deemed to have never been issued. The phraseology of paragraph 4 of the 2019 Circular fairly puts such communication, which includes communication of assessment order, in the category of communication which are non-est in law.

17.1 It is also well established that circulars issued by the CBDT in exercise of its powers under Section 119 of the Act are binding on the" revenue.

*17.2 The aforementioned principle stands enunciated in a long line of judgements, including the Supreme Court's judgment rendered in **K.P. Varghese v. Income Tax Officer, Ernakulam and Anr., (1981) 4 SCC 173**. The relevant extracts are set forth hereafter:*

"12. But the construction which is commending itself to us does not rest merely on the principle of contemporanea expositio. The two circulars of the Central Board of Direct Taxes to which we have just referred are legally binding on the Revenue and this binding character attaches to the two circulars even if they be found not in accordance with the correct interpretation of sub-section (2) and they depart or deviate from such construction. It is now well settled as a result of two decisions of this Court, one in Navnitlal C. Javeri v. K.K. Sen [AIR 1965 SC 1375 : (1965) 1 SCR 909 : 56 ITR 198] and the other in Ellerman Lines Ltd. v. CIT[(1979) 4 SCC 565] that circulars issued by the Central Board of Direct Taxes under Section 119 of the Act are binding on all officers and persons employed in the execution of the Act even if they deviate from the provisions of the Act. The question which arose in Navnitlal C. Javeri case [AIR 1965 SC 1375 : (1965) 1 SCR 909 : 56 ITR 198] was in regard to the constitutional validity of Sections 2(6-A)(e) and 12(1-B) which were introduced in the Indian Income Tax Act, 1922 by the Finance Act, 1955 with effect from April 1, 1955. These two sections provided that any payment made by a closely held company to its shareholders by way of advance or loan to the extent to which the company possesses accumulated profits shall be treated as dividend taxable under the Act and this would include any loan or advance made in any previous year relevant to any assessment year prior to Assessment Year 1955-56, if such loan or advance remained outstanding on the first day of the previous year relevant to Assessment Year 1955-56. The constitutional validity of these two sections was assailed on the ground that they imposed unreasonable restrictions on the fundamental right of the assessee under Article 19(1)(f) and (g) of the Constitution by taxing outstanding loans or advances of past years as dividend. The Revenue however relied on a circular issued by the Central Board of Revenue under Section 5(8) of the Indian Income Tax Act, 1922 which corresponded to Section 119 of the present Act and this circular provided that if any such outstanding loans or advances of past years were repaid on or before June 30, 1955, they would not be taken into account in determining the tax liability of the shareholders to whom such loans or advances were given. This circular was clearly contrary to the plain language of Section 2(6-A)(e) and Section 12(1-B), but even so this Court held that it was binding on the Revenue and since:

"past transactions which would normally have attracted the stringent provisions of Section 12(1-B) as it was introduced in 1955, were substantially granted exemption from the operation of the said provisions by making it clear to all the companies and their shareholders that if the past loans were genuinely refunded

to the companies they would not be taken into account under Section 12(1 -B), ”

Sections 2(6-A)(e) and 12(1-B) did not suffer from the vice of unconstitutionality. This decision was followed in Ellerman Lines case [(1972) 4 SCC 474 : 1974 SCC (Tax) 304 : 82 ITR 913] where referring to another circular issued by the Central Board of Revenue under Section 5(8) of the Indian Income Tax Act, 1922 on which reliance was placed on behalf of the assessee, this Court observed:

“Now, coming to the question as to the effect of instructions issued under Section 5(8) of the Act, this Court observed in Navnitlal C. Javeri v. K.K. Sen, Appellate Assistant Commissioner, Bombay [AIR 1965 SC 1375 : (1965) 1 SCR 909 : 56 ITR 198] :

‘It is clear that a circular of the kind which was issued by the Board would be binding on all officers and persons employed in the execution of the Act under Section 5(8) of the Act. This circular pointed out to all the officers that it was likely that some of the companies might have advanced loans to their shareholders as a result of genuine transactions of loans, and the idea was not to affect such transactions and not to bring them within the mischief of the new provision. ’

The directions given in that circular clearly deviated from the provisions of the Act, yet this Court held that the circular was binding on the Income Tax Officer. ”

The two circulars of the Central Board of Direct Taxes referred to above must therefore be held to be binding on the Revenue in the administration or implementation of sub-section (2) and this subsection must be read as applicable only to cases where there is understatement of the consideration in respect of the transfer. ” [Emphasis is ours]

17.3 Also see the following observations of a coordinate bench in **Back Office IT Solutions Pvt. Ltd. v. Union of India**, 2021 SCC OnLine Del 2742, in the context of the impact of circulars issued by the revenue:

“24...In this context, tax administrators have to bear in mind the well-established dicta that circulars issued by the statutory authorities are binding on them, although, they cannot dictate the manner in which assessment has to be carried out in a particular case. A Circular cannot be side-stepped causing prejudice to the assessee by bringing to naught the object for which it is issued. [See: K.P. Varghese vs. Income-tax Officer 1, [1981] 7 Taxman 13 (SC); Also see: UCO Bank, Calcutta v. Commissioner of Income Tax, W.B., (1999) 4 SCC 599]. ”

18. The argument advanced on behalf the appellant/revenue that recourse can be taken to Section 292B of the Act is untenable having regard to the phraseology used in paragraph 4 of the 2019 Circular.

19. The object and purpose of the issuance of the 2019 Circular, as indicated hereinabove, inter alia, was to create an audit trail. Therefore, the communication relating to assessments, appeals, orders, etcetera which find mention in paragraph 2

of the 2019 Circular, albeit without DIN, can have no standing in law, having regard to the provisions of paragraph 4 of the 2019 Circular.

20. The logical sequitur of the aforesaid reasoning can only be that the Tribunal's decision to not sustain the final assessment order dated 15.10.2019, is a view that cannot call for our interference.

21. As noted above, in the instant appeal all that we are required to consider is whether any substantial question of law arises for consideration, which, inter alia, would require the Court to examine whether the issue is debatable or if there is an alternate view possible. Given the language employed in the 2019 Circular, there is neither any scope for debate nor is there any leeway for an alternate view.

21.1 We find no error in the view adopted by the Tribunal. The Tribunal has simply applied the provisions of the 2019 Circular and thus, reached a conclusion in favour of the respondent/assessee.

22. Accordingly, the appeal filed by the appellant/revenue is closed.”

14. The case of the assessee also finds support by the subsequent decisions of the Hon'ble Calcutta High Court in the case of M/s. Tata Medical Centre Trust (ITAT/202/2023) dated 26.09.2023 and Hon'ble Bombay High Court in the case of Ashok Commercial Enterprises (WP. No.2595 of 2021 with WP. No. 2953 of 2021, 2847, 2588, 2598, 2597, 2696, 2625, 2594 of 2021) wherein the Hon'ble Bombay High Court, inter-alia held that subsequent generation of the DIN will not be sufficient as the requirement of the CBDT Circular, is quoting of the DIN, in the body of such communication and / or order.

15. In view of the above factual matrix of the assessee's case and in the light of the various decisions (supra) of the Hon'ble High Courts as well as the binding CBDT Circular 19/2019, we are inclined to quash the assessment order dated 31.12.2019 passed by the Ld. AO under section 143(3) of the Act. As a natural corollary, the impugned order of the Ld. CIT(A) dated 31.03.2023 which is the subject matter of appeal before us would have no legs to stand. Accordingly, it is set aside.

16. Consequent to the above, the ground of cross objection taken by the assessee raising purely legal issue is allowed.

17. Since, we have quashed the assessment order, the issues arising in Revenue's appeal for the AY involved, which are on merits, have become academic. Hence, there is no need for adjudicating the same.

18. In the result, appeal of the Revenue for the AY 2017-18 is dismissed and CO of the Assessee for the AY 2017-18 is allowed.

Order pronounced in the open court on 19th December, 2023.

**sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER**

**sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER**

Dated: 19/12/2023

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	