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

BEFORE N.K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER

ITA No. 1805/Del/2023
Asstt. Year: 2016-17

JCIT(OSD)(E) Circle-2(1) New Delhi.	Vs.	Population Services International, C-445, Chittranjan Park, Nehru Place, New Delhi – 110 019 PAN AAATP1217A
(Appellant)		**(Respondent)**

Assessee by:	Shri Ajay Vohra, Sr. Advocate Shri Arpit Goyal, Advocate
Department by :	Shri P.N.Barnwal, CIT-DR
Date of Hearing	30/11/2023
Date of pronouncement	12/02/2024

O R D E R

PER ASTHA CHANDRA, JM

The appeal filed by the Revenue is directed against the order dated 14.03.2023 of the Ld. Commissioner of Income Tax (Appeals) NFAC, Delhi **("CIT(A)")** pertaining to the Assessment Year **("AY")** 2016-17.

2. The Revenue has raised the following grounds:

"1. That on the facts and circumstances of the case and in law, the Ld. CIT(A) is erred in allowing appeal of the assessee by ignoring that it is not carrying charitable activities as envisaged in Section 2(15) r.w.s. 10(23C) of the IT Act, 1961.

2. That on the facts and circumstances of the case and in law, the Ld. CIT(A) is erred in allowing appeal of the assessee by ignoring finding of special auditor that the activities of the assessee is neither genuine nor incidental to the attainment of aims and objectives.

3. That on the facts and circumstances of the case and in law, the Ld. CIT(A) is erred in allowing appeal of the assessee by merely relying on order of the Hon'ble ITAT without appreciating the facts of the case and findings of the AO.

4. That on the facts and circumstances of the case and in law, the Ld. CIT(A) is erred in allowing appeal of the assessee by merely relying on order of the Hon'ble ITAT, whereas the same has not been accepted by the revenue and further appeal is being filed before the Hon'ble High Court.

5. The Appellant craves leave to add, alter, amend, append or delete any of above grounds."

3. Briefly stated, the assessee trust e-filed its return for AY 2016-17 on 11.10.2016 declaring Nil income. The return was processed under section 143(1)(a) of the Income Tax Act, 1961 **(the "Act")** on 26.11.2016. The case was selected for scrutiny. During the course of assessment proceedings the Ld. Assessing Officer **("AO")** noticed difference in the donation as per FCRA returns and those shown in Income and Expenditure Account. The Ld. AO submitted proposal dated 12.12.2018 for Special Audit. Proposal for withdrawal of approval granted under section 10(23C)(iv) of the Act was also forwarded to Commissioner of Income Tax (Exemption), Delhi **("CIT(E)")** who issued show cause notice to the assessee. It is stated that the assessee could not give any proper explanation and failed to counter the findings of the Special Audit Team that the assessee is operating as a commercial pharmaceutical company by making its own products and maximising its projects. The activities of the assessee were not charitable and purely commercial in nature. The Ld. CIT(E) Delhi withdrew the approval under section 10(23C)(iv) granted to the assessee. Consequently, the Ld. AO

rejected the assessee's claim of exemption and held its income to be taxable as AOP. Accordingly, he completed the assessment on income of Rs. 1,84,49,07,500/- under section 143(3) r.w. section 144B of the Act on 13.05.2021.

4. On appeal by the assessee, the Ld. CIT(A) allowed ground No. 1 and 2 of the assessee's appeal to the effect that assessment order passed by placing reliance on order of CIT(E) rescinding approval granted under section 10(23C)(iv) of the Act is unsustainable and invalid by observing and recording his findings as under:

> ***"5. Findings and decisions:***
>
> ***I have considered the findings of the AO, submissions of the appellant and the facts of the case as placed before me. The Assessing officer during the course of scrutiny assessment based on the information gathered and available on record was of the view that the assessee had violated the conditions of approval granted u/s 10(23C)(iv). Based on his observation, the AO had sent a proposal for withdrawal of approval granted u/s 10(230)(iv) of the income tax Act. The learned CIT(E) granted approval for special audit and based on the special audit report dated 06.06.2019, the learned CIT(E) observed that the assessee could not come with a satisfactory explanation to reconcile the difference in the figures of foreign contribution as per the FCRA account in For FC-4 and as declared in the income and expenditure account. Further he observed, that in the garb of promoting various government projects, the assessee, in fact has promoted its own products, thereby increasing its market presence. In the process, the assessee has diverted the donor's money and thus the nature of activity is purely commercial and no charity is involved and hence violated the conditions of third proviso to section 10(23C) of the Act. The Assessee also violated the conditions of 7th proviso to section 10(23C) by not maintaining separate books of account for its business activity. Based on the above observations, the learned CIT(E) has withdrawn the approval granted under section 10(23C) (iv).***

The Appellant had filed a TA appeal before the Delhi bench of the Income-tax Appellate Tribunal ("the Tribunal") bearing ITA No.433/Del/2021 challenging the action of the CIT(E) in rejecting the registration/ approval granted to the Appellant under section 10(23C)(iv). Vide order dated 30.11.2022, the Tribunal categorically rejected each and every allegation of the CIT(E) and held the order passed by the CIT(E) withdrawing approval granted under section 10(23C)(iv) of the Act, to be unsustainable and accordingly, set aside the same. The relevant observation of the honourable ITAT is quoted as under:

> *"Now, the core issue which arises for consideration is, whether it can be said that the assessee is not carrying out charitable activity as envisaged in section 2(15) read with section 10(23C) (iv) of the Act. In this regard, the main allegation of the Departmental authorities is in relation to activities undertaking by the assessee in two targeted projects, viz., 'Pehel Project' and NACO Project. As discussed earlier 'Pehel Project is an initiative of assessee's parent organization, Population Services International to contribute to millennium development goal through limiting births and reducing maternal mortality amongst low-income group women of reproductive age in 30 districts across three states, Uttar Pradesh, Rajasthan and Delhi. The said program is created for improving the health of women by preventing unintended pregnancies by promoting modem family planning methods including IUD and increasing access to safe and legal MTP through medical abortion project. The allegation of departmental authorities in this regard is twofold, firstly, in the garb of charitable activity the assessee is actually promoting its own products, viz., Freedom 5 and Freedom 10 and, secondly, the expenses incurred go to indicate that the donation received has been diverted to other business activities of the assessee. It is observed, for the Project' the assessee has entered into an agreement with its parent a copy of which is at page 115 of the paper-book. As per the agreement, the assessee has to utilize the donation received for promoting/educating the cause of unintended pregnancy which ultimately leads to improvement in nutrition and health of the low income group women. Towards this objective, the assessee has sold Freedom 5 and Freedom 10 at a price fixed by National Pharmaceutical Pricing Authority. It is*

observed, while alleging that the assessee earned profit from products, the departmental authorities have not taken note of the incurred by the assessee. sale of these various costs such as, distribution cost advertisement cost, warehousing cost and other administrative cost. The departmental authorities have also ignored the fact that a substantial part of the contribution received was utilized for promotion and spreading awareness alternative method of family planning alien to and increasing acceptance of an the target population. It is a fact on record that the allegation made by the departmental authorities is unilateral. There is nothing on record to suggest Government Authorities have made that either the parent organization or the any allegation regarding the diversion of foreign contribution received for any other purpose, except the purpose for which it was given or it was utilized for the business gain of the assessee. Even, there is no violation, as alleged, under the Foreign Contribution Regulation Act. Thus, in absence of any contrary material brought on record by the Revenue, it cannot be said that the assessee has utilized the foreign contribution received in respect of Pehel Project' for its own commercial gain.

23. As regards the allegation of the Departmental Authorities that the assessee has earned profit by selling products, viz., Masti Brand of condoms in NACO project. The facts on record reveal that, though, as per the agreement with the Government, the Government has to supply the assessee two different brands of condoms, viz., Deluxe Nirodh and Masti, which are to be sold in the ratio of 70:30 respectively. However, the Government failed to supply the required number of Deluxe Nirodh indented by the assessee, which resulted in breach of contract and the assessee had to invoke the arbitration clause and the Arbitrator passed an award in favour of assessee. Thus, short supply of Deluxe Nirodh by the Government compelled the assessee to sell more Masti condoms. It is a further fact on record that condom is categorized as essential drug and the pricing of condoms are regulated under the government regulations. Therefore, they have to be sold at subsidized rates, as per ceiling fixed by the Government. No adverse material has been brought on record by the Revenue to demonstrate that the assessee has violated the pricing of the products, as per the Government mandate. Moreover, there is no

allegation by Government as per ceiling brought on record by the violated the pricing of the Moreover, there is no allegation by any of the Government agencies, be it Central or State, regarding promotion of assessee's own brand at the cost of Government brand of condoms. That being the factual position emerging on record, it cannot be said that the assessee has derived any undue benefit by promoting its own brand. In any case of the matter, the assessee was granted approval under section 10(23C)(iv) of the Act for the first time in the year 1991. At the time of grant of approval under section 10(23C)(v) of the Act, the competent authority was satisfied that the assessee has fulfilled the threshold conditions for under section 10(23C) of the Act.

24. It is a fact on record that thereafter the authorities have renewed the approval year-after-year. In fact, learned Sr. Counsel appearing for the assessee has placed on record scrutiny assessment orders passed for assessment year 2004-05 to 2013-14, wherein, the Assessing officer has allowed exemption under section 10(23)(iv) of the Act. Therefore, once the assessee satisfies the threshold conditions of section 10(23C) (iv) of the Act, be withdrawn, that too, with retrospective effect, alleging violation of certain compliance conditions. The Departmental authorities have failed to differentiate between the threshold conditions and compliance conditions The compliance condition have to be examined in each assessment year and, in any case there is any violation in compliance condition in any assessment year, assessee's claim of exemption for the said assessment year can be rejected. However, that cannot be a reason to revoke the approval granted under section 10(23C) (iv) of the Act. One more factor which needs consideration is, till date, assessee's registration under section 12A of the Act as a charitable institution subsists. In fact, approval granted under section 80G of the Act is still continuing. These facts reflect the dichotomy in the stand of the revenue. For the purpose of section 12A and 80G of the Act the assessee is recognized as charitable institution, whereas, for the purpose of section 10(23C)(iv) assessee loses its charitable status. This approach of the revenue is unacceptable.

25. In the aforesaid scenario, the approval under section 10(23C) of the Act cannot be revoked, more so, when the objects of the assessee have remained same. We, for a moment, do not say that the competent authority under no circumstances can revoke the approval granted

under section 10(23C)(iv) of Act. However, for doing so, the revenue must bring on record cogent material to demonstrate that the assessee has deviated from the core objects based on which approval under section 10(23C) (iv) was initially granted to the assessee. It is also a fact on record that the activities of the assessee are in the category of medical relief to the poor. Thus, if we interpret the provision of section 2(15) of the Act strictly, the proviso would not apply . That being the case, by referring to the proviso to section 2(15) of the Act, it cannot be said that the assessee is engaged in any activity of business or commercial nature, hence, not existing for charitable purpose. Thus, on overall consideration of facts and materials on record and keeping in view the ratio laid down in the decisions relied upon, we hold that the impugned order passed by learned CIT (Exemption) withdrawing the approval granted under section/10 (23C) (iv) of the Act is unsustainable. Hence, deserves to be set aside. Accordingly, we do so.

6. It is pertinent to note that section 10(23C)(iv) of the income tax Act, 1961 provides for exemption from income for any income received by a trust, society, or other association of persons established for charitable purposes. However, such exemption is subject to certain conditions and requirements, and the Commissioner of Income tax (Exemptions) has the power to grant or revoke the approval of such exemption. In the present case, the assessment order was made based on the order of the Commissioner of income tax (exemptions) revoking the approval granted under 10(23C)(iv) of the Income tax act, 1961. However, the order of CIT (exemptions) was subsequently quashed by the Income tax appellate Tribunal as discussed above in detail.

7. Since the approval granted u/s section 10(23C)(iv) is restored by the honourable jurisdictional ITAT for the relevant assessment year, there will be no occasion for any assessment and hence such assessment order will also be liable to be quashed."

5. Dissatisfied the Revenue is in appeal before the Tribunal.

6. The Ld. CIT-DR relied on the order of the Ld. AO.

7. The Ld. AR placed reliance on the findings recorded by the Ld. CIT(A) in para 6 and 7 at page 38 of the appellate order.

8. We have heard the Ld. Representative of the parties, considered their submissions and perused the records. We find that vide order dated 16.03.2021 the Ld. CIT(E) Delhi revoked the approval which was granted to the assessee under section 10(23C)(iv) of the Act on 30.01.2007. The order of the Ld. CIT(E) Delhi appears at pages 1-56 of the assessee's paper book. Against the said order of the Ld. CIT(E), Delhi the assessee filed appeal before the Tribunal. The Tribunal vide its order dated 30.11.2022 in ITA No. 433/Del/2021 held that the said order passed by the Ld. CIT(E) withdrawing the approval granted under section 10(23C)(iv) of the Act is unsustainable and set it aside by observing and recording the following findings:-

"19. We have considered rival submissions and perused the materials on record. We have also applied our mind to the decisions relied upon. No doubt, the issue arising for consideration before us is the validity of the order passed by learned CIT (Exemption) withdrawing the approval granted under section 10(230)(iv) of the Act, that too, with retrospective effect Undisputedly, the assessee is a registered society created for the purpose of promotion of charitable objects, including, to promote, distribute and sale contraceptives, family welfare and/or family planning devices and drugs through social marketing techniques and to make them more popular for the Indian masses. The targeted population amongst whom these charitable objects have to be applied is the low income group people who are vulnerable and affected by malnutrition and lack of proper health care etc. It is a fact on record that the assessee has been registered as a charitable institution under section 12A of the Act since 20.03.1989 and registration under section 80G of the Act has been granted to the assessee on 20.09.2007. It is also a fact on record that the CBDT has granted approval under section 10(23)(iv) of the Act to the assessee vide notification dated 14.03.1991. These facts clearly establish that various departmental authorities in the past have recognized the assessee as an organization having charitable objects and essentially a charitable organization. It is a fact on record that even as on date, assessee's registration under section 12A and approval under section 80G of the Act is intact. On a careful reading of the impugned order of learned CIT (Exemption), it is very much evident that the trigger point for revocation of assessee's approval under section 10(23C)(iv) of the Act is the proposal given by the

Assessing Officer while undertaking the assessment proceeding for assessment year 2016-17. As recorded by learned CIT (Exemption) in paragraph 6.2 of his order, the proposal for cancellation of approval under section 10(23C)(iv) of the Act was mainly for the following reasons:

> *a) Difference in foreign contributions admitted in Income & Expenditure account as compared to the foreign contributions as per FCRA return in Form FC-4 filed by the assessee.*
>
> *b) No separate books of account maintained for the business activity as required under 7th proviso to section 10(23C) of the I.T. Act, 1961.*
>
> *c) The assessee is not carrying out any charitable activities as envisaged in Section 2(15) read with section 10(230)(iv) and other enabling sections of Income tax Act in true spirit and intention.*

20. As regards the first allegation relating to the alleged difference in foreign contribution shown in the income and expenditure account and the FCRA return in Form FC-4, from the stage of Assessing Officer itself, the assessee has explained that as per the FCRA Regulations, the assessee has to show the actual receipts received during the year. Whereas, in the income and expenditure account, the assessee, in terms with Income Tax Act has to show the foreign contribution on accrual basis. On # perusal of the statutory audit report for the year ended 31M March, 2016, it is observed, in a note forming part of the financial statements, the auditor has specifically stated that donations/grants received, other than the grants for specific purposes, are regarded as income when it is reasonably expected that the ultimate collection will be made during the year. Thus, from the aforesaid, it is observed that the income/fund shown in the income and expenditure account is on accrual basis, as, the assessee was reasonably certain that it will receive the grant/fund. From the details available on record, it is observed that in FCRA return filed in Form FC-4, the assessee has shown foreign contribution of Rs. 93,45,00,516/-, whereas, in the income and expenditure account, the assessee has shown such figure at Rs. 107,61,69,730/- Thus, the explanation of the assessee that the foreign contribution in FCRA return has to be shown on receipt basis is acceptable.

21. The allegation of the Special Auditor that the assessee has not maintained separate books of account for the purpose of foreign contribution under the Foreign Contribution Regulation Act, 2010, is equally unacceptable. As brought to our notice by learned counsel for the assessee, there is no mandate under the Foreign Contribution Regulation Act, 2010 to maintain separate

books of account for foreign contribution and business activities. The only requirement in law is, the assessee must maintain separate bank accounts for foreign contribution, which the assessee has complied. It is noteworthy, before the departmental authorities, the assessee has specifically submitted that its accounts are maintained in ERP software, viz., "Lawson" to record transaction. It is understood, ERP software can be used to compute figures of any segment of the entity. Further, we have noted, in case of Ranbaxy Laboratories Ltd. Vs. ACIT (supra), the Coordinate Bench, while considering the issue whether separate books of account are required to be maintained where the accounts are maintained on SAP ERP System, has observed that SAP based ERP system of accounting tantamount to maintenance of separate books of account. Thus, applying the ratio laid down by Coordinate Bench, we have to accept assessee's plea that there is no necessity of maintaining separate AR books of account, once the accounts are maintained in ERP system. Thus, in view of the aforesaid, the allegation of the CIT (Exemption) that due to non-maintenance of separate books of account the condition of 7th proviso to section 10(230) of the Act is violated, deserves to be rejected.

22. Now, the core issue which arises for consideration in whether it can be said that the assessee is not carrying out charitable activity as envisaged in section 2(15) read with section 10(23C)(iv) of the Act. In this regard, the main allegation of the departmental authorities is in relation to activities undertaking by the assessee in two targeted projects, viz., Pehel Project' and NACO Project'. As discussed earlier 'Pehel Project' is an initiative of assessee's parent organization, Population Services International to contribute to millennium development goal through limiting births and reducing maternal mortality amongst low-income group women of reproductive age in 30 districts across three states, Uttar Pradesh, Rajasthan and Delhi. The said program is created for improving the health of women by preventing unintended pregnancies by promoting modern family planning methods including IUD and increasing access to safe and legal MTP through medical abortion project. The allegation of departmental authorities in this regard is twofold, firstly, in the garb of charitable activity the assessee is actually promoting its own products, viz., Freedom 5 and Freedom 10 and, secondly, the expenses incurred go to indicate that the donation received has been diverted to other business activities of the assessee. It is observed, for the "Pehel Project' the assessee has entered into an agreement with its parent organization, a copy of which is at page 115 of the paper-book. As per the terms of the agreement. the

assessee has to utilize the donation received for the purpose of promoting/educating the cause of unintended pregnancy which ultimately leads to improvement in nutrition and health of the low income group women. Towards this objective, the assessee has sold Freedom 5 and Freedom 10 at a price fixed by National Pharmaceutical Pricing Authority. It is observed, while alleging that the assessee earned profit from sale of these products, the departmental authorities have not taken note of the various costs incurred by the assessee, such as, distribution cost, advertisement cost, warehousing cost and other administrative cost. The departmental authorities have also ignored the fact that a substantial part of the contribution received was utilized for promotion and spreading awareness and increasing acceptance of an alternative method of family planning alien to the target population it is a fact on record that the allegation made by the departmental authorities is unilateral There is nothing on record to suggest that either the parent organization or the Government Authorities have made any allegation regarding the diversion of foreign contribution received for any other purpose, except the purpose for which it was given or it was utilized for the business pain of the assessee. Even there is no violation, as alleged, under the Foreign Contribution Regulation Act. Thus, in absence of any contrary material brought on record by the Revenue, it cannot be said that the assessee has utilized the foreign contribution received in respect of 'Pehel Project' for its own commercial gain.

23. As regards the allegation of the Departmental Authorities that the assessee has earned profit by selling products, viz., Masti Brand of condoms in NACO project. The facts on record reveal that, though, as per the agreement with the Government, the Government has to supply the assessee two different brands of condoms, viz., Delux Nirodh and Masti, which are to be sold in the ratio of 70:30 respectively. However, the Government failed to supply the required number of Delux Nirodh indented by the assessee, which resulted in breach of contract and the assessee had to invoke the arbitration clause and the Arbitrator passed an award in favour of assessee. Thus, short supply of Delux Nirodh by the Government compelled the assessee to sell more Masti condoms. It is a further fact on record that condom is categorized as essential drug and the pricing of condoms are regulated under the Government regulations. Therefore, they have to be sold at subsidized rates, as per ceiling fixed by the Government. No adverse material has been brought on record by the Revenue to demonstrate that the assessee has violated the

pricing of the products, as per the Government mandate. Moreover, there is no allegation by any of the Government agencies, be it Central or State, regarding promotion of assessee's own brand at the cost of Government brand of condoms. That being the factual position emerging on record, it cannot be said that the assessee has derived any undue benefit by promoting its own brand. In any case of the matter, the assessee was granted approval under section 10(23C)(iv) of the Act for the first time in the year 1991. At the time of grant of approval under section 10(23C)(iv) of the Act, the competent authority was satisfied that the assessee has fulfilled the threshold conditions for approval under section 10/23C)(iv) of the Act.

24. It is a fact on record that thereafter the authorities have renewed the approval year-after-year. In fact, learned Br. Counsel appearing for the assessee has placed on record scrutiny assessment orders passed for assessment years 2004-05 10 2013-14, wherein, the Assessing officer has allowed exemption under section 10(23)(iv) of the Act. Therefore, once the assessee satisfies the threshold conditions of section 10(23C) (iv) of the Act. The approval granted cannot be withdrawn, that too, with retrospective effect, alleging violation of certain compliance conditions. The Departmental Authorities have failed to differentiate between the threshold conditions and compliance conditions. The compliance conditions have to be examined in each assessment year and, in case, there is any violation in compliance conditions in any assessment year, assessee's claim of exemption for the said assessment year can be rejected. However, that cannot be a reason to revoke the approval granted under section 10(23C)(iv) of the Act. One more factor which needs consideration is, till date, assessee's registration under section 12A of the Act as a charitable institution subsists. In fact, approval granted under section 80G of the Act is still continuing. These facts reflect the dichotomy in the stand of the revenue. For the purpose of section 12A and 800 of the Act the assessee is recognized as charitable institution, whereas, for the purpose of section 10(23C)(iv) assessee loses its charitable status. This approach of the revenue is unacceptable.

25. In the aforesaid scenario, the approval under section 10(23C) of the Act cannot be revoked, more so, when the objects of the assessee have remained same. We, for a moment, do not say that the competent authority under no circumstances can revoke the approval granted under section 10(23C)(iv) of

the Act. However, for doing so, the revenue must bring on record cogent material to demonstrate that the assessee has deviated from the core objects based on which approval under section 10(23C)(iv) was initially granted to the assessee. It is also a fact on record that the activities of the assessee are in the category of medical relief to the poor. Thus, if we interpret the provisions of section 2(15) of the Act strictly, the proviso would not apply. That being the case, by referring to the proviso to section 2(15) of the Act, it cannot be said that the assessee is engaged in any activity of business or commercial nature, hence, not existing for charitable purpose. Thus, on overall consideration of facts and materials on record and keeping in view the ratio laid down in the decisions relied upon, we hold that the impugned order passed by learned CIT (Exemption) withdrawing the approval granted under section 10(23C)(iv) of the Act is unsustainable. Hence, deserves to be set aside. Accordingly, we do so."

9. The impugned order of the Ld. CIT(A) follows the order (supra) of the Tribunal. We, therefore, do not find any substance in the appeal of the Revenue which is only reiteration of the points already considered and settled in the order(s) (supra) of the Tribunal and Ld. CIT(A). Nothing new has been placed before us by the Revenue to enable us to take a different view.

10. With reference to Revenue's Ground No. 4, suffice is to quote the decision of the Hon'ble supreme Court in Union of India vs. Kamlakshi Finance Corporation Ltd. AIR 1992-SC-711:-

"The mere fact that order of the appellate authority is not "acceptable" to the Department – in itself an objectionable phrase and is the subject matter of appeal can furnish no ground for not following it unless its operation has been suspended by a competent court. If this healthy rule is not followed, the result will only be undue harassment to the assessee and chaos in the administration of tax laws."

11. For the reasons set out above and on the facts and in the circumstances of the case, we reject the appeal of the Revenue.

12. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open court on 12th February, 2024.

sd/-	**sd/-**
(N.K. BILLAIYA)	**(ASTHA CHANDRA)**
ACCOUNTANT MEMBER	**JUDICIAL MEMEBR**

Dated: 12/02/2024

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	