IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'G': NEW DELHI)

BEFORE SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI SUDHIR PAREEK, JUDICIAL MEMBER

ITA No:- 4947/Del/2017
(Assessment Year- 2007-08)

ITO Ward-24(3), Room No. 225F, 2nd Floor, C.R. Building, New Delhi.	Vs.	M/s Sudarshan Buildtech Pvt. Ltd. 103-C, Siddharth Building, Nehru Place, New Delhi-110019.
PAN No: AAICS8167M		
APPELLANT		**RESPONDENT**

Revenue by : Ms. Harpreet Kaur, Sr. DR
Assessee by : Shri Kapil Goel, Adv.

Date of Hearing **:** 29.11.2024
Date of Pronouncement **:** 27.02.2025

ORDER

PER SUDHIR PAREEK, JM:

This appeal by the Revenue is preferred against the order dated 31.05.2017 of Commissioner of Income Tax (Appeals)-14, New Delhi [hereinafter referred to as 'Ld. CIT(A)] pertaining to Assessment Year 2007-08.

2. Facts of this case may be summarized as that return of income declaring amount of Rs. 15,97,280/- was filed on 31.10.2007 for A.Y. 2007-08. Notice u/s 148 issued on 29.03.2014 which was duely served upon assessee / appellant and subsequently after receiving reply by assessee, a copy of reasons recorded u/s 147 of the Act was provided to the assessee vide letter dated 30.04.2014 and in the course of assessment proceedings notice u/s 142(1) and 143(2) of the Act was issued and served upon assessee, of which objections against issuance of notice u/s 148 filed by the assessee, which was disposed off by expecting assessee to present his case on merits. Assessment proceedings concluded by making addition of Rs. 15,25,00,000/- being sales consideration and computed total income Rs. 15,40,97,280/-. Aggrieved by the same, the assessee preferred an appeal before the Ld. CIT(A), partly allowed the appeal by deleting the said addition of Rs. 15.25 crore on account of sale consideration vide impugned order dated 31.05.2007. By deleting the additions, as hereinabove, Revenue preferred this appeal by raising following ground:

> *"3. The impugned reopening action made u/s 147/148 of the 1961 Act (unamended law) is without jurisdiction and make in violation of mandatory jurisdictional conditions stipulated under the 1961 Act*

and so consequential asst. order founded on invalid reopening action is also invalid and illegal and so order of Ld. CIT(A) confirming reopening action is also not legally sustainable.

3. In the course of hearing, the Ld. AR raised ground (related with jurisdictional issue) by filing application under Rule 27 of the ITAT rules.

4. By raising above jurisdictional ground, the Ld. AR submitted that the impugned reopening action u/s 147/ 148 of the Act is without jurisdiction and clearly in violation of mandatory jurisdictional conditions and no consequential assessment order passed on invalid reopening action is hardly sustainable.

5. Heard rival contentions and perused the material available on record.

6. Per contra, the Ld. DR submitted that the Ld. AO analyzed the information received from Investigation Wing, with regard to transaction of the property, so the Ld. AO apply his mind to the information received and reasons recorded that as per the Joint Venture Agreement, the assessee company had transferred a piece of land for total consideration of Rs. 15.25 crores during the

relevant previous year and Ld. AO also pointed out that the said transaction was not shown in the return of the income. The Ld. DR also submitted that, based on application of his mind to such information coming to his knowledge, the AO arrived at reason to believe that income to the tune of Rs. 15.25 crore escaped assessment within the meaning of section 147 of the Act, and it is crystal clear that there is a nexus between reasons recorded and information received. So, it cannot be said that the Ld. AO has not applied his mind because at the stage of recording the reason, the AO not supposed to scrutinize the issue deeper. The Ld. AR also submitted that the assessee relied upon letter dated 28.03.2014 and pro-forma of sanction order signed by Additional CIT. But in pro-forma prescribed by the Board for recording approval, the Ld. Addl. CIT has clearly noticed in his own handwriting that "on the basis of reasons recorded in Annexures, I am satisfied that this is a fit case for issue of notice U/s 148". So, it is crystal clear that authority has also applied his mind to the material placed before him and noted his satisfaction for issue of notice under relevant provision i.e. section 148 of the Act, and in such circumstances the impugned approval cannot be treated as non- mechanical in nature.

7. The Ld. AR in this regard emphasized and submitted that the impugned reasons recorded in instant case do not give valid jurisdiction to reopen the case because competent authority, who is gave the sanction u/s 151(2) acted without application of mind, which is evident from letter dated 28.03.2014 and pro-forma of sanction. The Ld. AR also submitted that the primary burden to establish escapement of income u/s 147/148 lies on shoulders of revenue and validity of reopening has to be judged strictly on basis of stated in reasons recorded without any improvisation and vehemently submitted that approval u/s 151(2) is itself contingent and conditional in nature and also raised same objection before the Ld. CIT(A).

8. From perusal of the impugned order passed by the Ld. CIT(A), during the first appellate hearing, the Ld. AR submitted written submission before the CIT(A), which were sent to the Ld. AO for his comment and as per the Ld. CIT(A) no comment/ report was received and thereafter the Ld. AR further submitted letter dated 01.05.2017, which was also sent to the Ld. AO, but no report from the Ld. AO was received or sent to the Ld. CIT(A). While deciding the

ground raised by the assessee regarding validity and maintainability of the notice u/s 148 of the Act, it is strange that without receiving any desired information form the Ld. AO, the Ld. CIT(A) observed that reasons recorded on 29.03.2014 were forwarded by the Ld. AO for seeking approval on 29.03.2014, and the approval was granted on 29.03.2014 itself and the Ld. CIT(A) also observed that the date mentioned in the approval letter is just typographical mistake. It is relevant and pertinent to mention here that for reaching such a conclusion or observation, the Ld. CIT(A) had no material received from the Ld. AO. From the perusal of the reasons recorded form, in which coloum no. 9, dated 29.03.2014 was shown as there is no any date below the signature of approving authority and it is strange that in the letter of forwarding approval it was shown granted on 28.03.2014, which is before 29.03.2014 and for this inconsistency, the Ld. CIT(A) observed that it is typographical mistake, without any basis. Bare perusal of both the above documents, it appears that approval was already granted on 28.03.2014 and reasons were recorded on 29.03.2014. It means before granting impugned approval, there was no record for reasons before the approving authority and it is crystal clear by that reasons

only inference may be drawn easily on before granting approval, there was no any application of mind.

9. For a moment, if we accept the observation made by the Ld. CIT(A) that reasons were recorded on 29.03.2014, were forwarded by the AO for seeking approval on 29.03.2014, and the approval was accorded on 29.03.2014 itself. So, it is crystal clear that the same day reasons were recorded and forwarded by the Ld. AO and same day approval was granted, and approving authority not mentioned under what thought process and on which specific point, he reaches the conclusion.

10. During the hearing, the Ld. AR relied upon the judgment passed by the Hon'ble Delhi High Court in the case of *Sanjay Kumar vs. ACIT & Anr., W.P.(C) 999/2022 & CM Appl. 2842/2022*, has held as under:

> *"23.1 The following observations made by the Division Bench of this court in Synfonia Tradelinks Pvt. Ltd. v Income Tax Officer, Ward 22(4) (2021) 435 ITR 642, being pertinent, are set forth hereafter:*
>
> *"35. This apart, what is even more disconcerting is the fact that respondent no.2, who accorded sanction for triggering the process under Section 147 of the Act, simply rubber-stamped the reasons furnished by respondent no.1 for issuance of notice under Section 148 of the Act. 36. The provisions of Section 151(1) of the Act required respondent no.2 to satisfy himself as to whether it was a fit case in which sanction should be accorded for issuance of notice under Section*

148 of the Act and, thus, triggering the process of reassessment under Section 147. The sanction-order passed by respondent no. 2 simply contains the endorsement 'approved.

37. In our view, the sanction-order passed by respondent no.2 presents, metaphorically speaking, 'the inscrutable face of sphinx (See: Breen v. Amalgamated Engineering Union [1971] 2 QB 17500; Also see: State of H.P. v. Sardara Singh, (2008) 9 SCC 392). In our view, the satisfaction arrived at by the concerned officer should be discernible from the sanction-order passed under Section 151 of the Act. In this context, the observations made by the Supreme Court in Chhugamal Rajpal vs. S.P. Chaliha. (1971) 1 SCC 453 being apposite are extracted hereafter:

> *Further the report submitted by him under Section 151(2) does not mention any reason for coming to the conclusion that it is a fit case for the issue of a notice under Section 148. We are also of the opinion that the Commissioner has mechanically accorded permission. He did not himself record that he was satisfied that this was a fit case for the issue of a notice under Section 148. To Question & in the report which reads "whether the Commissioner is satisfied that it is a fit case for the issue of notice under Section 148", he just noted the word "yes" and affixed his signatures thereunder. We are of the opinion that if only he had read the report carefully, he could never have come to the conclusion on the material before him that this is a fit case to issue notice under Section 148. The important safeguards provided in Sections 147 and 151 were lightly treated by the Income Tax Officer as well as by the Commissioner. Both of them appear to have taken the duty imposed on them under those provisions as of little importance. They have substituted the form for the substance.*
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> *[Emphasis is ours]*

38. Also see the observations made in the judgment of the Division Bench of this Court in The Central India Electric Supply Co. Ltd. vs. Income Tax Officer, Company Circle - X, New Delhi & Anr., (2011) SCC OnLine Del 472: (2011) 333 ITR 237.

> *"19. In respect of the first plea, if the judgments in Chuggamal Rajpal's case (supra); Chanchal Kumar Chatterjee's case (supra): and Govinda Choudhury & Sons's case (supra) are examined, the absence of reasons by the assessing officer does not exist. This is so as along with the proforma, reasons set out by the assessing officer were, in fact, given. However, in the instant case, the manner in which the proforma was stamped amounting to approval by the Board leaves much to be desired. It is a case where literally a mere stamp is affixed. It is signed by a Under Secretary underneath a*

stamped Yes against the column which queried as to whether the approval of the Board had been taken. Rubber stamping of underlying material is hardly a process which can get the imprimatur of this Court as it suggests that the decision has been taken in a mechanical manner. Even if the reasoning set out by the ITO was to be agreed upon, the least, which is expected, is that an appropriate endorsement is made in this behalf setting out brief reasons. Reasons are the link between the material placed on record and the conclusion reached by an authority in respect of an issue, since they help in discerning the manner in which conclusion is reached by the concerned authority. Our opinion is fortified by the decision of the Apex Court in Union of India v. M.L. Capoor and Ors. MANU/SC/0405/1973: AIR 1974 SC 87 wherein it was observed as under:

> *27. We find considerable force in the submission made on behalf of the Respondents that the "rubber-stamp" reason given mechanically for the supersession of each officer does not amount to "reasons for the proposed supersession". The most that could be said for the stock reason is that it is a general description of the process adopted in arriving at a conclusion.*
>
> *28. If that had been done, facts on service records of officers considered by the Selection Committee would have been correlated to the conclusions reached. Reasons are the links between the materials on which certain conclusions are based and the actual conclusions. They disclose how the mind is applied to the subject matter for a decision whether it is purely administrative or quasi-judicial. They should reveal a rational nexus between the facts considered and the conclusions reached. Only in this way can opinions or decisions recorded be shown to be manifestly just and reasonable.*
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> *(emphasis supplied)*

This is completely absent in the present case. Thus, we find force in the contention of learned Counsel for the Appellant that there has not been [a] proper application of mind by the Board and if a proper application had taken place, there would have been no reason to re-open the closed chapter in view of what we are setting out hereinafter."

[Emphasis is ours]"

11. On the basis of foregoing discussion and established principle of law, we are of the opinion that the impugned approval which was mandatory before the initiating reassessment was quite mechanical in nature and without proper application of mind and appears to be accord before receiving the reasons to believe by the Ld. AO or based same date and specially not mentioned that which material or the relevant para of the material was perused to grant impugned approval. We find material substance in the submissions made by the Ld. AR and we are of the opinion that reopening action made u/s 147/148 of the Act, without jurisdiction and consequent assessment order was also invalid and legally unsustainable and grounds raised by the assessee allowed accordingly.

12. So far as the merits of the case is concerned. On reiterating the ground of appeal, the Ld. DR submitted that the Ld. CIT(A) erroneously observed that the land was not transferred during the year under consideration within the meaning of section 2(47) of the Act, despite the fact that there was an agreement dated 02.05.2006/ 07.04.2006 with regard to transfer of land to joint

venture M/s Achievers Sudarshan Associates and the said Agreement was never held to be inoperative.

13. Heard the rival submissions and perused the material available on record.

14. The Ld. AO while completing assessment proceedings held that the land was transferred through an arrangement / agreement made between M/s Sudershan Buildtech P. Ltd. and of M/s Achivers Builders P. Ltd. through which they have made a partnership firm and made arrangement to develop the above said land in group housing, flats and other purposes of the partnership firm and to avoid tax implications the assessee has tried to give it colour that it has not transferred any land in the year under consideration.

15. Aggrieved by this, the assessee has preferred an appeal before the Ld. CIT(A) in question, for deciding the appeal of the assessee was before the Ld. CIT(A) that as to whether the land own by assessee company was sold during the assessment year under consideration, the Ld. CIT(A), after hearing both the parties, passed the order, the relevant part of the order is reproduced as under:

"On careful examination of the Partnership Deed and the MOU dated 2.5.2006. being the documents referred to by the AO, I do not find that there is any discussion about the sale of the land. Nothing is coming out from these documents as to how Mis Achievers Sudarshan became the owner of the said land wherein the ist party is the assessee company and the other individuals and 2nd part is M/s. Achievers Builders. Even the Joint Venture Agreement dated 2.5.2006 does not talk about the ownership of the lands in the hands of the partnership concern Merely because assessee company was willing to contribute for the development & construction of Real Estate project. never means that the land has been transferred or sold out Clause 8 of the Joint Venture agreement talks about the Scheduled land in Joint Venture relating to the first party agreed upon rate of Rs 1,50,00,000/- per acre, total amounting to Rs 60 crores. but in any case it does not prove that the land has been transferred in the Joint venture, and there is any documents for transfer of any such title deed in the name of the Joint Venture or the Partnership firm Even as per Clause 15 and 16 of the Joint Venture Agreement defines only that taxes, levies charges, duties etc etc shall be borne by the first party till date of agreement, and thereafter these shall be meet out from the Joint Venture Account I do not find any force in this also for the reason, as even if it is agreed so, it does not give the possession of the land to the Joint Venture. As per Clause 16, the parties have agreed to carry out construction of the Real estate project on the said land strictly in accordance with the plans and drawings, but that shall be effective only once such approval are obtained, but even in that case also, it cannot be presumed that the Joint Venture shall become the owner of the property, until and unless it has been registered in the name of the Joint Venture or Partnership concem. Nothing is brought on record to show that the owners of the property have transferred their land in the name of the partnership concern or in the name of the Joint Venture.

I have also examined the reply dated 25.6.2014 as referred to by the AO in the order, for which the AO alleged that Authorised Representative has admitted that the assessee has transferred a land measuring 10.17 acre of its stake for Rs. 15 25 Crore This letter is placed in the paper book as PB 66-69, wherein the assessee has denied the observations made by the AO in the reasons recorded and has referred to the evidences relied upon provided by the AO to the appellant assessee which also include Supplement Memorandum of Settlement dated 28th February 2013 between Four individuals, assessee company and M/s. RPS Infrastructure Limited This Supplement Memorandum of Settlement also refers to the MOU dated 2.4.2008, Supplementary Collaboration Agreement dated 4.4.2008, and Collaboration Agreement dated 18.6.2008, Memorandum of Settlement dated 27.7.2011 This document speaks about 30.268 acres falling in

Revenue Estate of Villages Palwali, Baselwa and Kheri Kalan. Tehsil and District Faridabad, partitioned for all practical purposes and the first party i e four individuals and assessee company got 13.343 acres of land and second party ie M/s RPS Infrastructure Limited got land admeasuring 16.925 acres out of total land admeasuring 30.268 Acres for which Town and Planning Department of Haryana Government granted License No. 104 of 2008 on 14.6.2008 in the name of four individuals and the assessee company which goes to prove that even as on 14.6.2008. the land was in the name of the assessee company and these persons This Supplement Memorandum of Settlement clearly states that the License No 124 of 2008 to develop the entire land admeasuring 30.268 acres was obtained from the office of Directorate General of Town and Country Planning (DGTCP), Haryana and Chandigarh in the collective names of first party i e. four individuals and the assessee company, and the name of second party ie. of M/s RPS Infrastructure Limited was added to said License as Developer vide DTCP letter dated 6 10 2008. In case, the land would have been transferred by the assessee in the year 2006 itself to the Partnership Firm or to the Joint Venture, they would have applied for the License in their name and the License would not have been granted in the name of the owner of the land ie the four individuals and the assessee company These all evidences confirm that the impugned land was not transferred in the year 2006 After a deep examination of the Supplementary Memorandum of Settlement dated 28th February, 2013, I find that out of 30.268 Acres of Land for which the License was granted by the DGTCP, only 16.925 Acres of land was sold by these parties in favour of M/s RPS Infrastructure Limited. The Balance 13.343 Acres of Licensed land remained under the ownership and possession of the four individuals and the assessee company. My view if further strengthened after examination of the sale deed executed dated 31 1.2013 (PB 137-141) by the assessee company in favour of M/s RPS Infrastructure Limited, by whichassessee company has transferred its part land te 50 Kanal 19 Marias for a total consideration of Rs. 5.73.18,750/-I have also examined the Memorandum of Understanding dated 8.2.2008 entered into between Mis. Achievers Builders Pvt. Ltd. and the four individuals (Shri Chhidda Singh, Shir Súraj Pal Singh, Shri Bharat Pal Singh, Shri Kiran Pal Singh) and the assessee company, wherein these four individuals and the assessee company are referred to as 2nd party in this MOU dated 8.2.2008 has been confirmed that the 2nd party is owner and in possession of land admeasuring 40 acres situated in revenue estate of Village Kheri Kalan, Palwali, and Baselwa, Tehsil and District Faridabad (Haryana) Through this MOU dated 8th February 2008, M/s Achievers Builders Pvt. Limited have withdrawn them from the Joint venture Project This MOU also only confirms that the cost of the land was fixed at Rs.

1,50,00,000/- per acre only but it does not confirm that the land was transferred and the possession was given to any third party.

In the impugned assessment order, the AO referred to MOU dated 25th day of July, 2008 and has relied on the para which shows that the said land was brought into the stocks of the partnership firm and for all intents and purposes the partnership firm M/s Achievers Sudershan Associates became the owner of the above said land have considered this observation made by the AO and also the provisions of section 53A of the Transfer of property Act, and the provisions of section 2(47) of the Income Tax Act relating to the transfer of capital asset but do not find any force in the observations made by the AO for the reasons that merely mentioning in the MOU that the said land was brought in to the stock of the partnership firm does not transfer the title of the land to the partnership firm in the absence of any registered document Section 2(47) of the Act says for transfer in relation to a capital asset, includes - sales. exchange or relinquishment of the asset of the extinguishment of any rights therein However, nether there is any sale, nor any exchange, nor any relinquishment of the asset or the extinguishment of any right by the owners of the land Therefore, in the absence of any documentary evidences merely inclusion of the para in the MOU cannot be considered that land was brought into stock of the partnership firm and it is a case of sale/transfer/ relinquishment or extinguishment of any right in the property.

The AO relied upon the judgment of the Hon'ble Apex Court in the case of Alapati Venkataramiah Vs CIT 57 ITR 185. The AO himself has mentioned that as per this judgment until and unless the title of properties passed to the purchaser there cannot s sale or transfer of immovable property u/s 2 (47) of the Act. Since there was no transfer of land by the owners of the land through any registered documents, with due regard I am of the opinion that the ratio of this judgment does not apply to the case of the appellant assessee.

Vide reply submitted dated 30.05.2017 Ld. AR further brought to my notice that similar reopening of the cases were made in respect of the above four persons i.e. Shri Chhidda Singh S/o Shri Tola Ram. Shri Suraj Pal Singh Slo Shri Chhidda Singh, Shri Bharat Pal Singh S/o Shri Chhidda Singh, Shri Kiran Pal Singh S/o Shri Chhidda Singh, all residents of Rio House No. 411, Sector-17. Faridabad. The proceedings initiated in respect of these four persons were dropped subsequently by passing individual orders uls 147/143(3) of the Act separately by separate assessing officers of each of the individual, after concluding that the said land was sold and transferred during the FY 2012-13 relevant to assessment year 2013-14 and not in the Asstt. Year 2007-08, and the capital gain accrued in the assessment year 2013-14 which

has been shown in the return of income by these persons. The assessee company also sold its part of land in the financial year 2012-13 relevant to Asstt. Year 2013-14 and has shown the capital gain on the sale of land. In view of these facts it is evident that the land was not transferred by the assessee during the year under consideration but part of that has been transferred only in the AY 2013-14 and part of the said land is still owned by the assessee.

In view of the above discussion, after examination of all the evidences placed on record and keeping into consideration that the Ld AO has not brought anything on record to show that the land in question was transferred in the AY under consideration, I am of the opinion that the addition made by the Ld AO for an amount of Rs 15.25 Crores on account of sale consideration of land deserves to be deleted I order accordingly Hence, ground Nos 4 & 5 of appeal are allowed."

16. From bare perusal of record, it reveals that the for the assessment year 2007-08, the Assessing Officer in the case of Shri. Chidda Singh, Sh. Kiran Pal Singh, Sh. Suraj Pal Singh, observed on the basis of the report received from concern Tahsildar, Faridabad that land in question was not transferred / sold by the assessee and certificate that the land was in possession was Sh. Chidda Singh/ Sh. Kiran Pal Singh up to 31st March, 2012 and also specific that no land was sold / transferred by the assessee to M/s RPS Infrastructure Ltd., during the Financial Year 2006-07. Keeping in view the above facts, the concern Assessing Officer dropped the proceedings initiated u/s 147 of the Act.

17. In this regard, the Ld. AR relied upon the judgment of Coordinate Bench of ITAT in the case of *Shri Babubhai Shantilal Solanki vs. the Income Tax Officer, ITA No. – 1893/Ahd/2019*. The relevant part of this order is reproduced as under:

> *"5. We have given our thoughtful consideration and perused the materials available on record including the Paper Book filed by the assessee. It is seen from the sale deed executed on 30.05.2011, the entire consideration were being made through cheque payments. However, as it can been seen from the other co-owners assessment orders, the Income Tax Department has accepted the returned income filed by the respective assessee and has not adopted section 50C valuation for the other co-owners namely Smt. Hiraben Shantilal and Smt. Indiraben Shantilal as can been seen from the reassessment orders passed u/s. 143(3) r.w.s. 147 dated 30.12.2019. There cannot be two different yardsticks for the same set of sale transaction made by five co-owners. In this connection, we draw support from Rulings of the Hon'ble Madras High Court in the case of Kumarani Smt. Meenakshi Achi (supra) where it has been held as follows:*
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> *"4.2 That apart, the Tribunal, while passing the order under appeal, had also taken into consideration the order of the Commissioner of Income-tax initiated under section 263 of the Income-tax Act, in and by which, the proposal to revise the assessment in the case of other co-owner was dropped, finding that there was no justification to reject the value adopted by the assessee. The Tribunal, in the light of the decision in Jaswant Rai v. CWT [1977] 107 ITR 477 (Punj. & Har.), held that differential treatment cannot be met out to another co-owner while making the assessment of the same property or while valuing the same property.*
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> *4.3 The learned counsel for the revenue is not in a position to satisfy us, as to how the Commissioner of Income-tax dropped the proceedings initiated under Shri Babubhai Shantilal Solanki vs. ITO section 263 of the Income-tax Act qua the co-owner, who had also adopted the same value for the property as the petitioner herein.*
>
> *5. It is trite that if during the same assessment year the same quantity of wealth in possession of one co-sharer is subjected to a lower rate of taxation, it would be highly improper to burden a*

similarly situated co-sharer with a higher rate of tax. If such an action on the part of the assessing authorities sanctioned, it would militate against the principle of equality of law as enshrined in article 14 of the Constitution, vide Jaswant Rai v. CWT [1977] 107 ITR 477 (Punj. & Har.).”

18. The Ld. CIT(A) while passing the impugned order clearly observed that the Ld. AO has not brought anything on record to show that the land in question was transferred in the AY under consideration. Hence, no any substance in the appeal preferred by revenue and this ground is liable to be dismissed.

19. Consequently, appeal of Revenue is dismissed.

Order pronounced in the Open Court on 27.02.2025

Sd/-	**Sd/-**
(S RIFAUR RAHMAN)	**(SUDHIR PAREEK)**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

Dated: 27/02/2025.
Pooja/-
Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

1.	Date of dictation of Tribunal order	20.02.2025, 25.2.25
2.	Date on which the typed draft Tribunal Order is placed before the Dictating Member	21.02.2025, 25.02.25
3.	Date on which the typed draft Tribunal order is placed before the other Member	
4.	Date on which the approved draft Tribunal order comes to the Sr. PS/PS	
5.	Date on which the fair Tribunal order is placed before the Dictating Member for pronouncement	
6.	Date on which the signed order comes back to the Sr.PS/PS	
7.	Date on which the final Tribunal order is uploaded by the Sr.PS/PS on official website	
8.	Date on which the file goes to the Bench Clerk alongwith Tribunal order	
9	Date of killing off the disposed of files on the judisis Portal of ITAT by the Bench Clerks	
10.	Date on which the file goes to the Supervisor (Judicial)	
11.	The date on which the file goes to the Assistant Registrar for endorsement of the order	
12.	Date of Despatch of the order	