

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'D' BENCH,
NEW DELHI

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER, AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITA No. 7626/DEL/2018 [A.Y. 2005-06]

ITA No. 7627/DEL/2018 [A.Y. 2006-07]

ITA No. 7865/DEL/2018 [A.Y. 2007-08]

ITA No. 7628/DEL/2018 [A.Y. 2008-09]

ITA No. 7629/DEL/2018 [A.Y. 2009-10]

M/s Housing and Urban Development
Corporation Limited
[HUDCO], Hudco Bhawan, Core-7A,
India Habitat Centre, Lodhi Road,
New Delhi

Vs.

The Addl. C.I.T
Special Range-4
New Delhi

PAN - AAACH 0632 A

(Applicant)

(Respondent)

Assessee By : Shri Gagan Kumar, Adv
Shri Gagandee, Adv

Department By : Shri Dayainder Singh Sidhu, CIT-DR

Date of Hearing : 22.04.2025

Date of Pronouncement : 25.04.2025

ORDER

PER BENCH:-

The above captioned five appeals by the assessee are directed against the order of the CIT(A)-35, New Delhi dated 19.09.2018 for A.Ys 2005-06 to 2009-10.

2. Most of the grounds raised in all the appeals for different assessment years are identical to the grounds raised in assessment year 2005-06, thus both the parties agreed that the decision in this appeal will apply mutatis mutandis on the identical grounds raised in other assessment years. Accordingly, all the appeals were heard together and are disposed of by this common order for the sake of convenience and brevity. First, we take up the appeal no. 7626/Del/2018 for A.Y 2005-06 as the lead case.

**ITA No. 7626/DEL/2018 [A.Y. 2005-06]
[Assessee's Appeal]**

3. The grounds raised by the assessee read as under:

"1. The Ld. CIT (A) has erred in facts and in law by not deleting the addition made by Ld. Assessing Officer being Prior Period Expenses.

2. The Ld. CIT (A) has erred in facts and in law by not deleting the addition made by Ld. Assessing Officer being Disallowance u/s 14A.

3. The Ld. CIT (A) has erred in facts and in law by not deleting the addition made by Ld. Assessing Officer being Revenue Derecognition in Accounts

4. The Ld. CIT (A) has erred in facts and in law by not deleting the addition made by Ld. Assessing Officer being Revised Return not considered.

5. The Learned CIT(A) has erred in fact and in law by not giving the benefit of Incremental Special Reserve u/s 36(1)(vii)(c) & 36(1)(viii) on the additions/disallowances made by the assessing officer.

6. That the appellant craves to add, delete or modify any grounds of appellate time of hearing."

4. In addition to the above grounds of appeal, the assessee has filed an application for admission of additional ground on the plea that the Assessing Officer and the ld. CIT(A) erred in adding back the revenue derecognized of accounts that remained un-serviced for more than 90 days ignoring that it is a revenue neutral exercise and no prejudice is caused to the Revenue. The ground sought to be included reads as follows:

"That the Ld. CIT(A) has erred in facts and in law by not deleting the addition made by the Ld. AO an amount of Rs. 27,06,74,237/- ignoring that it is a revenue neutral exercise."

5. This additional ground will be dealt with by us while deciding Ground No. 3 of the appeal.

6. Ground No. 1 pertains to prior period expenses.

7. At the very outset, the ld. counsel for the assessee vehemently contended that the issue pertaining to Prior period expenses is squarely covered in favour of the assessee and against the Revenue by the decision of this Tribunal in assessee's own case for A.Y 2010-11 and others decided on 04.11.2024.

8. The ld. DR fairly conceded to this.

9. We have heard the rival submissions and have perused the relevant material on record. We find force in the contentions of the ld. counsel for the assessee. An identical issue came up before the co-ordinate bench in assessee's own case in ITA No. 3261/DEL/2015 for A.Y 2010-11 and others. Vide order dated 04.11.2024, the co-ordinate bench has held as under:

"3.1. We have heard the rival submissions and perused the material available on record. The return of income for AY 2010-11 was filed by the assessee company on 28.09.2010 declaring total income of Rs. 789,09,90,414/-. The assessee company is engaged in the business

of providing finance for development of housing and infrastructure projects. During the course of assessment proceedings, the assessee claimed expenditure pertaining to earlier years amounting to Rs. 3 lakhs as deduction. The assessee was asked to explain why those expenditure of Rs. 3 lakhs not pertaining to the year under consideration be not disallowed in the assessment. In response, the assessee submitted that the entire expenditure have been crystallized during the year under consideration ; that the assessee is a massive organization and located in multiple locations and that the exercise of collation of data does not get completed before the time of finalization of annual accounts. Hence, there would be always certain delays in receiving the data from multiple locations and the same would be received by the head office only after the completion of audited financial statements. Accordingly, the details which were received after the completion of audit were booked as prior period expenditure and also where the expenditure stood crystallized during the year under consideration, even though the assessee pertains to earlier years were also booked under prior period expenditure. As per the mandate of Companies Act to show prior period items separately in the financial statements, this sum of Rs. 3 lakhs was reflected by the assessee separately in the profit and loss account. The assessee gave the details of the said expenditure before the Id AO as under:- Rs.(in '000) Office Rent Rs. 149; Water and Electricity Rs. 16; Interest in investment Rs. 130; Other expenditure Rs. 5; Total Rs. 300.

3.2. The Id AO however did not heed to the contentions of the assessee and proceeded to disallow this sum of Rs. 3 lakhs as expenditure not pertaining to the year under consideration. This action of the Id AO was upheld by the Id CIT(A).

3.3. The Id AR before us fairly submitted that let the details given by the assessee be examined by the Id AO as no finding whatsoever has been given by the Id AO with regard to each of such expenditure. It was always the case of the assessee that this expenditure get crystallized during the year or the details of the incurrence of the said expenditure were received after the completion of the audit of the earlier years. Both these categories of the expenditure were booked by the assessee as prior period expenditure. We find that the genuineness of the said expenditure is not doubted by the lower authorities. The prayer made by the Id AR before us is very fair and hence we deem it fit and appropriate to restore this issue to the file of the Id AO for verification of the fact as to whether the assessee had not claimed the very same expenditure in earlier years. Once it is proved that the said expenditure is not claimed as deduction in earlier years, then the same would be squarely allowable as deduction during the year under consideration. With these directions, the Ground No. 1 raised by the assessee is allowed for statistical purposes."

10. Respectfully following the same, we restore the issue to the AO with directions as above, and allow this ground No. 1 for statistical purposes.

11. Ground No. 2 pertains to deletion of addition made by the Assessing Officer being disallowance u/s 14A of the Act.

12. At the very outset, the ld. counsel for the assessee vehemently contended that the issue pertaining to disallowance u/s 14A of the Act is squarely covered in favour of the assessee and against the Revenue by the decision of this Tribunal in assessee's own case for A.Ys 2004-05 to 2009-10 and others decided on 09.02.2016.

13. The ld. DR fairly conceded to the same.

14. After considering the facts and hearing the rival representatives and perusing the Tribunal order, we find force in the contention of the ld. counsel for the assessee. The co-ordinate bench in ITA No. 1166/DEL/2012 for AY 2005-06 vide order dated 09.02.2016, has considered and decided this issue as under:

"9.4 Once, the condition of dissatisfaction is fulfilled; the issue left before us is to decide the quantum of disallowance. We have seen that in assessment years 2002-03 and 2003-04 the matter has been restored to the ld. Assessing Officer by the Tribunal following the decision of Jurisdictional High Court in the case of Maxopp Investment Ltd. and Ors. Vs. Commissioner of Income Tax (supra). Accordingly

for the year under consideration also, we restore the matter to the file of the Assessing Officer for adjudication with the direction to decide the issue in view of the judgement of Jurisdictional High Court in the case of Maxopp Investment Ltd. and Ors. Vs. Commissioner of Income Tax(supra). Accordingly, this ground of appeal is allowed for statistical purposes.

15. Respectfully following the same, we restore the issue to the AO with directions as above and we allow Ground No. 2 for statistical purposes.

16. Ground No. 3 and additional ground raised by the assessee relates to Revenue Derecognition in accounts. Brief facts of the case are that for AY 2005-06, the Assessee claimed deduction in respect of interest of Rs. 54,13,48,468/- accrued on classified NPAs according to the guidelines of National Housing Bank ('NHB') issued with effect from 31st March, 2005. In the said guidelines, the debts or loan in respect of which interest had not been received beyond a period of more than 90 days were classified as NPA. Relying on the said guidelines, deduction was claimed by HUDCO.

17. The Assessing Officer however, under section 43D r.w Rule 6EB held that where interest in respect of debt or loan was due for more than six months, only such a loan be treated as NPA and interest corresponding to such NPA was only to be considered for deduction for non-recognition of the interest income. In other words, the AO held that the NPA was to be classified as per Rule 6EB of the Rules and not by the amended guidelines of the National Housing Bank ('NHB') effective from 31st March, 2005. The AO, in the absence of calculations furnished by HUDCO, allowed 50% of the revenue de-recognition of Rs. 54,13,48,468/- and disallowed Rs. 27,06,74,234/-.

18. The Id. counsel for the assessee has furnished written submissions with regard to this ground which reads as under:

"As a brief exordial, when a loan is not serviced with interest for 90 days or above, it is classified as a NPA which is colloquially referred to as 'sticky loans/sticky advances.'

As a priori two consequences follows:

- i. Reversal of unrealised interest,**
- ii. Creating a provision for potential bad debt of such loan**

While (i) deals with income, the (ii) deals with deduction or what can be claimed as expense. Before we proceed further it is pertinent to see the facts of the case in the correct perspective.

The gravamen is that whether interest on NPA shall be recognised as income for the purposes of income tax?

1. Brief facts of the case - Please have a look at the financial statements of the Petitioner, more particularly at Note 1, item-2 'Revenue Recognition @ Page 64 (Audited Financials).

Now please turn to page 5 (@para 8) of the Assessment Order. It is indisputably clear that the amount involved relates to the income and not the deduction.

2. Doctrine of merger does not apply to the Order dated 27.11.2024 dismissing the SLP by the Hon'ble Supreme Court.

The Hon'ble Supreme Court vide Order dated 27.11.2024 dismissed the SLP filed against the judgement of Hon'ble Delhi High Court in HUDCO (supra) in limine. In this regard, it is submitted that as per doctrine of merger an order refusing special leave to appeal may be a non-speaking order or a speaking one. In either case it does not attract the doctrine of merger. In other words, an order refusing special leave to appeal does not stand substituted in place of the order under challenge. Reliance in this regard is placed on Kunhayammed vs. State of Kerala, [2000] 245 ITR 360 (SC) [@para 44] and Khoday Distilleries Ltd. vs. Mahadeshwara Sahakara Sakkare Karkhane Ltd, [2019] 262 Taxman 279 (SC) [@para 27].

3. Order of the Hon'ble Supreme Court in Commissioner of Income-tax v. Vasisth Chay Vyapar Ltd, [2019] 410 ITR 244 (SC) ("Vashisht Chai Vvapar (SC)")

Now, before we proceed further let us have a look at the order of the Hon'ble Supreme Court dated 13-12-2017. Now, let us look at the judgement of Hon'ble Delhi High Court in Housing & Urban Development Corporation Ltd. vs. Additional Commissioner of Income-tax, Range-12, [2017] 396 ITR 667 (Delhi) ("HUDCO") @ Page 9. @ Para 21.1 and @ Para 21.2. The Hon'ble High Court succinctly captured the legal position. The reference to Commissioner of Income-tax v. Vasisth Chay Vyapar Ltd, [2011] 330 ITR 440 (Delhi) ("Vashisht Chai Vyapar (Delhi)") was noted in the right perspective which was upheld by the Hon'ble Supreme Court in Vasisth Chay Vyapar (SC) (supra).

However, the Hon'ble High Court misdirected itself in equating the facts of the Assessee's case with the case of Southern Technologies Ltd. v. Asstt. CIT [2010] 320 ITR 577 (SC) which was a case of 'deduction on account of provision under section 36 of the Income Tax Act, 1961 ("IT Act") and not the recognition of interest income on the NPA.

Before we proceed further, it is necessary to go through these two cases which are the core of the present case.

4. Issue in the case of Southern Technologies

Let us first examine the case of Southern Technologies (supra) @ Para 5 and @ Para 6.

It is that in this case, the assessee claimed deduction of Rs.81.65 Lacs which was disallowed by the AO.

The question of law is @ Para 2 'Provision for NPA'

Contention @ Para 8

Observation of the Hon'ble Supreme Court @Para 42 to 45.

Now, let us see what was held in the Vasisth Chay Vyapar (supra) (which was upheld by the Hon'ble Supreme Court in its order dated 13-12-2017, @ Para 2 & 3; @ Para 15; @Para 17.2; @Para 18.

In this factum that 45Q of the Reserve Bank of India Act, 1934 ("RBI Act") overrides the IT Act has been upheld by the Hon'ble Supreme Court in Vashisht Chai Vyapar (SC) (supra).

6. The Finance Act, 2019

Without prejudice to the above, Finance Act, 2019 has amended Chapter V of the NHB Act. The Finance Act, 2019 received the assent of the President on 1st August 2019. Accordingly, Section 30A of the NHB has been amended and the power to give direction on income recognition etc. has been now given to RBI, Similar power with respect to NBFCs is already RBI under section 45JA of the RBI Act. This provision was held to be having overriding power in Vashisht Chay Vyapar (Delhi) (supra) which was upheld by this Hon'ble Court in Vashisht Chai Vyapar (SC) (supra).

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Having section 30A of the NHB Act now been amended to give the power to RBI instead of NHB, the issue should stand settled on the lines of principle affirmed by the Hon'ble Supreme Court in Vashish Chai Vyapar (SC) (supra).

7. Alternatively, Section 43D only prescribes the amount to be recognized As a demurrer, even if it is unequivocally urged that section 36 read with section 30A of the NHB Act does not override the IT Act, even section 43D of the IT Act prescribes to recognize only as much income as it is credited to 'profit/loss account'. How much is to be credited to 'profit and loss account' is to be determined by the guidelines issued by NHB pursuant to section 30A read with section 36 of the NHB Act.

8. The Judgement of the Hon'ble Delhi High Court in HUDCO (supra) is sub silentio on the issue of Revenue Neutrality.

It is submitted that the Hon'ble Delhi High Court in HUDCO (supra) did not consider the issue of revenue neutrality and therefore, as per the principles of doctrine of sub silentio the judgement does not hold any precedential value with regard to the issue of revenue neutrality.

Reliance in this regard is placed on *MCD v Gurnam Kaur*, (1989) 1 SCC 101 [para 11&12]. Further, it is trite that a decision of the Courts takes its colour from the questions involved in the said case in which it is rendered and, therefore, due regard must be given to the questions framed before the Hon'ble Courts. Reliance in this regard is placed on *Commissioner of Income-tax v. Sun Engineering Works (P.) Ltd*, [1992] 198 ITR 297 (SC) [para 37].

9. Entire exercise is Revenue Neutral

Without prejudice to the above, even if the income is recognized following 180 days (Rule 6EB) the same would need to be reversed in the next quarter. Making the whole exercise Revenue Neutral, e.g. March quarter—we go back up to September preceding year. The same becomes NPA when we reach September of the following year. Reliance in this regard is placed on *Commissioner of Income-tax v. Excel Industries Ltd*, [2013] 358 ITR 295 (SC) [para 32] and *Commissioner of Income-tax v. Nagri Mills Co, Ltd*, [1958] 33 ITR 681 (Bombay) [para 3].”

18. We have heard the rival submissions and have perused the relevant material on record. This issue was decided by the hon'ble Delhi High Court against the assessee vide its order in ITA 440/2016, 442/2016, 444/2016, 445/2016 & 446/2016 dated 03.07.2017. The assessee's SLP before the hon'ble Supreme Court was dismissed holding that the Supreme Court sees no reason to interfere with the impugned order passed by the High Court.

The assessee's review petition before the Supreme Court was also subsequently dismissed vide its order dated 19.02.2025.

19. Respectfully following the same, we dismiss Ground No. 3.

20. The ground no 4 is with respect to addition sustained by the CIT(A) where the AO did not consider the revised Return. The brief facts in this case are that a revised return was filed by the assessee on 27.10.2006 for the following reasons: Arranger fees for Rs. 54,00,000/- received in AY 2005-06 from investment in bonds of A P Power Corporation Ltd which was offered for tax in the original ROI filed for AY 2005-06, was withdrawn in the revised ROI. Subsequently, the same was offered in AY 2006-07 and therefore the assessee withdrew the said income in AY 2005-06. The AO, being not clear as to how the assessee changed the method of accounting from accrual to receipt basis, did not allow the withdrawal of income from AY 2005-06.

21. The ld AR submitted before us that though the said income accrued to the assessee in AY 2005-06, TDS on the said income was deducted in the next AY 2006-07. Since the TDS was deducted in the next A.Y 2006-07, the

assessee reversed the said income declared in A.Y 2005-06 and declared it in A.Y 2006-07 only for the purpose of matching the TDS.

22. We have heard the rival submissions and have perused the relevant material on record. We find that the income from Bonds were initially offered in AY 2005-06 but was revised by offering the same in AY 2006-07 for the reason that the tax was deducted in FY 2005-06 relevant to AY 2006-07. We find that ultimately the income from the Bonds of AP Power Corporation Ltd of Rs 54,00,000/- has been offered for taxation in AY 2006-07. We accordingly allow the assessee appeal in this ground.

23. Ground No. 5 relates to the benefit of Incremental Special Reserve u/s 36(1)(vii)(c) & 36(1)(viii) on the additions/disallowances made by the assessing officer.

24. We find that the co-ordinate bench in ITA No. 3261/DEL/2015 for AY 2010-11 vide order dated 04.11.2024 has considered and decided this issue as under:

"This issue is consequential in nature which has to be decided pursuant to the final income being determined by the AO post this Tribunal order. Accordingly, ground No. 9 is restored to the file of the Assessing Officer and allowed for statistical purposes.

25. Respectfully following the same, we restore the issue to the AO with directions as above and we allow Ground No. 5 for statistical purposes.

26. In the result, the appeal of the assessee is partly allowed for statistical purposes.

ITA No. 7627/DEL/2018 [A.Y. 2006-07]
[Assessee's Appeal]

27. Ground No. 1 has been discussed and decided by us while dealing Ground No. 1 hereinabove. Facts and circumstances being identical, respectfully following the same, Ground No. 1 being prior period expenses is allowed for statistical purposes.

26. Ground No. 2 has been discussed and decided by us while dealing Ground No. 2 hereinabove. Facts and circumstances being identical,

respectfully following the same, Ground No. 2 being disallowance u/s 14A of the Act is allowed for statistical purposes.

27. Ground No. 3 has been discussed and decided by us while dealing Ground No. 3 hereinabove. Facts and circumstances being identical, respectfully following the same, Ground No. 3 being Revenue de-recognition in accounts is dismissed.

28. Ground No. 4 has been discussed and decided by us while dealing Ground No. 5 hereinabove. Facts and circumstances being identical, respectfully following the same, Ground No. 4 being benefit of incremental special reserve u/s 36(1)(viii)(c) and 36(1)(vii) of the Act is allowed for statistical purposes.

29. In the result, the appeal of the assessee is partly allowed for statistical purposes.

ITA No. 7865/DEL/2018 [A.Y. 2007-08]
Assessee's appeal

30. Ground No. 1 has been discussed and decided by us while dealing Ground No. 1 hereinabove. Facts and circumstances being identical,

respectfully following the same, Ground No. 1 being prior period expenses is allowed for statistical purposes.

31. Ground No. 2 has been discussed and decided by us while dealing Ground No. 2 hereinabove. Facts and circumstances being identical, respectfully following the same, Ground No. 2 being disallowance u/s 14A of the Act is allowed for statistical purposes.

32. Ground No. 3 has been discussed and decided by us while dealing Ground No. 3 hereinabove. Facts and circumstances being identical, respectfully following the same, Ground No. 3 being Revenue de-recognition in accounts is dismissed.

33. Ground No. 4 has been discussed and decided by us while dealing Ground No. 5 hereinabove. Facts and circumstances being identical, respectfully following the same, Ground No. 4 being benefit of incremental special reserve u/s 36(1)(vii)(c) and 36(1)(vii) of the Act is allowed for statistical purposes.

34. In the result, the appeal of the assessee is partly allowed for statistical purposes.

ITA No. 7628/DEL/2018 [A.Y. 2008-09]
[Assessee's Appeal]

35. Ground No. 1 has been discussed and decided by us while dealing Ground No. 1 hereinabove. Facts and circumstances being identical, respectfully following the same, Ground No. 1 being prior period expenses is allowed for statistical purposes.

36. Ground No. 2 has been discussed and decided by us while dealing Ground No. 3 hereinabove. Facts and circumstances being identical, respectfully following the same, Ground No. 3 being Revenue de-recognition in accounts is dismissed.

37. Ground No. 3 has been discussed and decided by us while dealing Ground No. 5 hereinabove. Facts and circumstances being identical, respectfully following the same, Ground No. 3 being benefit of incremental special reserve u/s 36(1)(vii)(c) and 36(1)(vii) of the Act is allowed for statistical purposes.

38. In the result, the appeal of the assessee is partly allowed for statistical purposes.

ITA No. 7629/DEL/2018 [A.Y. 2009-10]
[Assessee's Appeal]

39. Ground No. 1 has been discussed and decided by us while dealing Ground No. 1 hereinabove. Facts and circumstances being identical, respectfully following the same, Ground No. 1 being prior period expenses is allowed for statistical purposes.

40. Ground No. 2 has been discussed and decided by us while dealing Ground No. 3 hereinabove. Facts and circumstances being identical, respectfully following the same, Ground No. 2 being Revenue de-recognition in accounts is dismissed.

41. Ground No. 3 has been discussed and decided by us while dealing Ground No. 5 hereinabove. Facts and circumstances being identical, respectfully following the same, Ground No. 3 being benefit of incremental special reserve u/s 36(1)(vii)(c) and 36(1)(vii) of the Act is allowed for statistical purposes.

42. In the result, the appeal of the assessee is partly allowed for statistical purposes.

43. In the result, to sum up and conclude:

ITA Nos. 7626/DEL/2018 is partly allowed for statistical purposes.

ITA Nos. 7627/DEL/2018 is partly allowed for statistical purposes.

ITA Nos. 7628/DEL/2018 is partly allowed for statistical purposes.

ITA Nos. 7629/DEL/2018 is partly allowed for statistical purposes.

ITA Nos. 7865/DEL/2018 is partly allowed for statistical purposes.

The order is pronounced in the open court on 25.04.2025.

Sd/-

[CHALLA NAGENDRA PRASAD]
JUDICIAL MEMBER

Sd/-

[NAVEEN CHANDRA]
ACCOUNTANT MEMBER

Dated: 25th APRIL, 2024.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

Sl No.	PARTICULARS	DATES
1.	<i>Date of dictation of Tribunal Order</i>	<i>.04.2025</i>
2.	<i>Date on which the typed draft Tribunal Order is placed before the Dictation Member</i>	<i>.04.2025</i>
3.	<i>Date on which the typed draft Tribunal Order is placed before the other Member</i>	
4.	<i>Date on which the approved draft Tribunal Order comes to the Sr. P.S./P.S.</i>	
5.	<i>Date on which the fair Tribunal Order is placed before the Dictating Member for pronouncement</i>	
6.	<i>Date on which the signed order comes back to the Sr. P.S./P.S</i>	
7.	<i>Date on which the final Tribunal Order is uploaded by the Sr. P.S./P.S. on official website</i>	
8.	<i>Date on which the file goes to the Bench Clerk alongwith Tribunal Order</i>	
9.	<i>Date of killing off the disposed of files on the judiSIS portal of ITAT by the Bench Clerks</i>	
10.	<i>Date on which the file goes to the Supervisor (Judicial)</i>	
11.	<i>The date on which the file goes for xerox</i>	
12.	<i>The date on which the file goes for endorsement</i>	
13.	<i>The date on which the file goes to the Superintendent for checking</i>	
14.	<i>The date on which the file goes to the Assistant Registrar for signature on the Tribunal order</i>	
15.	<i>Date on which the file goes to the dispatch section</i>	
16.	<i>Date of Dispatch of the Order</i>	