

**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE**

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT
AND**

Ms. ASTHA CHANDRA, JUDICIAL MEMBER

**IT(SS)A Nos.31 & 32/PUN/2025
Assessment years : 2013-14 & 2014-15**

Ramesh Pannalal Ranka Plot No.42, Premnagar Society, Pune Satara Road, Pune – 411037	Vs.	DCIT, Central Circle 2(2), Pune
PAN: AAZPR9440C		
(Appellant)		(Respondent)

**ITA No.2944/PUN/2025
Assessment year : 2014-15**

DCIT, Central Circle 2(2), Pune	Vs.	Ramesh Pannalal Ranka Plot No.42, Premnagar Society, Pune Satara Road, Pune – 411037
		PAN: AAZPR9440C
(Appellant)		(Respondent)

Assessee by : Shri Suhas Bora and
CA Sampada Ingale
Department by : Shri Amit Bobde, CIT
Date of hearing : 24-03-2026
Date of pronouncement : 21-04-2026

ORDER

PER R.K. PANDA, VP:

IT(SS)A No.31/PUN/2025 filed by the assessee is directed against the order dated 17.09.2025 of the Ld. CIT(A), Pune-12 relating to assessment year 2013-14. IT(SS)A No.32/PUN/2025 filed by the assessee and ITA No.2944/PUN/2025 filed by the Revenue are cross appeals and are directed against the order dated 17.09.2025 of the Ld. CIT(A), Pune-12 relating to assessment year 2014-15. For

the sake of convenience, all these appeals were heard together and are being disposed of by this common order.

2. Facts of the case, in brief, are that the assessee is an individual and is a Chartered Accountant by profession having principal source of income from profession of accountancy. He filed his original return of income on 22.04.2013 declaring total income of Rs.7,33,747/-. A search and seizure action u/s 132 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') was conducted on 06.08.2013 which was finally concluded on 01.10.2013 in the case of Sinhagad Technical Education Society and Maruti Nivrutti Navale group of cases of Pune. Since the assessee was professionally associated with Sinhagad Technical Education Society, his residence was also covered on 06.08.2013. Simultaneously, his premises was covered u/s 133A of the Act.

3. During the course of search operation certain documents / information were found and seized therein which relate to Shri Ramesh P Ranka. Accordingly, after recording the satisfaction note, notice u/s 153C of the Act for assessment years 2008-09 to 2013-14 was issued. The assessee in response to the notice u/s 153C of the Act submitted a letter dated 07.03.2016 stating that the return filed for assessment year 2013-14 on 23.04.2013 be treated as return filed in response to the notice u/s 153C of the Act. The Assessing Officer thereafter issued statutory notice u/s 143(2) of the Act. Subsequently notices u/s 142(1) of the Act along with

a requisition / questionnaire were issued on various dates and served upon the assessee in response to which the assessee himself appeared before the Assessing Officer and submitted various documents.

4. The Assessing Officer, during the course of assessment proceedings, noted that as per the documents page 5 to 20 of Bundle No.2 found and seized during the course of search from the residence of Shri Sharad Bhosale, the assessee has received cash from Shri Sharad Bhosale as under:

Sl No.	Page No. of Bundle seized from residence of shri. Sharad Bhosale	Cash amount received by assessee	Date of Payment	A.Y. to be considered
1	8	Rs. 101 Lacs	9/7/2012	2013-14
2	15	Rs. 100 Lacs	Undated page	2014-15
3	17	Rs. 100 Lacs	Undated page	2014-15

5. He, therefore, asked the assessee to explain the purpose of said cash receipts along with supporting documentary evidences. In absence of any proper explanation from the side of the assessee or supporting documents having evidentiary value, the Assessing Officer rejected the explanation given by the assessee and made addition of Rs.1,01,00,000/- to the total income of the assessee. The Assessing Officer further noted from pages 9 and 10 of Bundle No.3 impounded from the assessee's office premises noted that these documentars contain notings made in his own handwriting. He observed that these notings contain date in first column, some number in second column, some initial /

alphabet in third column, time in fourth column and some figures in last column. On examination of these notings, he noted that the pattern of these notings matches with hawala book keeping / hawala money transfers. He referred to the statement recorded u/s 132(4) of the Act dated 07.08.2013 of the assessee wherein the assessee has mentioned these amounts to be petty hand loans. Further from the statement recorded u/s 131 of the Act on 7th and 8th November, 2013 the Assessing Officer observed that the reply of the assessee suggests that the said entries were in fact hawala money transfers. He, therefore, asked the assessee to explain the source and purpose of the said notings. Rejecting the various explanations given by the assessee, the Assessing Officer made addition of Rs.44,62,000/- being commission @ 2% of such amounts totaling to Rs.22.31 crores as income of the assessee.

6. The Assessing Officer further noted that during the course of search, page No.3 of Bundle No.1 seized from the assessee's residence contains typed notings containing names in first column, amounts in second column, commission amounts in third column and due dates in last column. He, therefore, asked the assessee to explain the nature and source of commission income of Rs.9,32,800/-. In absence of any proper reply to his satisfaction, the Assessing Officer made addition of the same to the total income of the assessee. He accordingly determined the total income of the assessee at Rs.1,54,94,800/-.

7. Before the Ld. CIT(A), the assessee apart from challenging the various additions on merit, challenged the validity of the assessment framed u/s 153C instead of u/s 153A of the Act. Based on various submissions made by the assessee the Ld. CIT(A) called for a remand report from the Assessing Officer. After considering the submissions of the assessee, remand report of the Assessing Officer and the rejoinder of the assessee to such remand report, the Ld. CIT(A) upheld the action of the Assessing Officer in issuing notice u/s 153C of the Act instead of u/s 153A of the Act as argued by the assessee.

8. So far as various additions on merit are concerned, the Ld. CIT(A) deleted the addition of Rs.101 lakhs and Rs.9,32,800/- made by the Assessing Officer for which the Revenue is not in appeal. Therefore, we are not concerned with the same.

9. So far as addition of Rs.44,62,000/- made by the Assessing Officer by estimating the income @ 2% of Rs.22,31,000/- is concerned, the Ld. CIT(A) restricted the same to 1% and thereby gave part relief of Rs.22,31,000/- and sustained the balance addition of Rs.22,31,000/-.

10. Aggrieved with such order of the Ld. CIT(A) the assessee is in appeal before the Tribunal by raising the following grounds:

1. *The Assessment Order u/s 143(3) r.w.s 153C of the Act is bad in law and void ab initio as the Ld. AO has failed to issue notice u/s 153A of the Act which is a jurisdictional prerequisite in the case of a person searched.*
2. *The Ld. CIT(A) as well as the Ld. AO erred in assuming the jurisdiction u/s 153C of the Act without appreciating the fact that the search was conducted at the premises of the appellant and, therefore, the assessment ought to have been framed u/s 153A of the Act and not u/s 153C.*
3. *The Ld. CIT(A) has erred in confirming the addition of Rs.22,31,000/- as unaccounted income estimating at the rate of 1% of the turnover of Rs.22.31 Crores without appreciating the submissions of the appellant and when he himself admits that commission income in such transactions are generally between 0.25% to 1% which is also on a higher side than the normal commercial practice.*
4. *The appellant craves leave to add, alter, amend or delete any of the above grounds of appeal.*

11. Grounds of appeal No.1 and 2 raised by the assessee relate to the order of the Ld. CIT(A) in upholding the validity of the assessment order passed u/s 143(3) r.w.s. 153C of the Act instead of the assessment u/s 153A of the Act.

12. The Ld. Counsel for the assessee submitted that a search action u/s 132 of the Act was conducted on 06.08.2013 *inter-alia* in the case of Sinhgad Technical Education Society (STES) and Maruti Nivruti Navale group, Pune. Simultaneously the residential premises of the assessee at Premnagar Housing Society, Premnagar, Pune Satara Road, Pune was also covered. The panchanama was prepared in the name of the assessee clearly establishes that the assessee was a person searched within the meaning of section 132 of the Act. However, the Assessing Officer framed the assessment u/s 153C r.w.s. 143(3) r.w.s. 153A of the Act. He submitted that the statutory scheme is clear since the provisions of section

153A of the Act applies to the person searched whereas the provisions of section 153C of the Act applies to other persons i.e. the persons other than the searched person. He submitted that in the present case search was initiated and conducted on the assessee himself and the panchanama as well as satisfaction note both confirm this fact. Therefore, the jurisdiction could only have been assumed u/s 153A and not u/s 153C of the Act. He submitted that the provisions of section 153C cannot override the provisions of section 153A of the Act where the assessee is himself searched.

13. Referring to the decision of the Hon'ble Delhi High Court in the case of PCIT vs. Meeta Gutgutia reported in 82 taxmann.com 287 (Del), he submitted that the Hon'ble High Court in the said decision has held that jurisdictional conditions in search assessments are to be strictly complied with and failure on the part of the Assessing Officer to follow such jurisdictional conditions renders the assessment invalid.

14. Referring to the decision of the Hon'ble Delhi High Court in the case of Pepsi Foods Pvt Ltd vs. ACIT reported in 367 ITR 112 (Del) he submitted that the Hon'ble High Court in the said decision has held that the preconditions for invoking search related provisions are jurisdictional and not procedural.

15. Referring to the decision of the Hon'ble Delhi High Court in the case of CIT vs. Kabul Chawla reported in 61 taxmann.com 412 (Del) he submitted that the Hon'ble High Court in the said decision has held that the provisions of section 153A of the Act are complete code for assessments pursuant to search.

16. Referring to the decision of the Hon'ble Supreme Court in the case of CIT vs. Sinhgad Technical Education Society vide Civil Appeal No.11080 of 2017, he submitted that the Hon'ble Supreme Court in the said decision has held that the search assessments must strictly follow the statutory framework and be based on incriminating material.

17. Without prejudice to the above, the Ld. Counsel for the assessee in his next plank of argument submitted that the Assessing Officer has relied partly on documents found in the case of Shri Sharad Bhosale. However, even if documents 'belonging to' or 'relating to' the assessee are found in another case and when the assessee himself is searched, primary jurisdiction remains u/s 153A of the Act. He submitted that section 153C of the Act is a fallback provision and not a substitute for section 153A of the Act.

18. The Ld. Counsel for the assessee in his another plank of argument submitted that the assessment year 2013-14 is an abated year i.e. search conducted during pendency of the assessment. Therefore, the Assessing Officer had full jurisdiction

u/s 153A to examine all issues including material found from the third parties. Thus, there was no necessity or justification to invoke section 153C of the Act. He accordingly submitted that since the Assessing Officer in the instant case has issued notice u/s 153C of the Act instead of 153A, therefore, such assessment framed u/s 153C r.w.s. 143(3) being *void ab initio*, has to be quashed.

19. Ground of appeal 3 raised by the assessee relates to the estimation of income @ 1% by the Ld. CIT(A) as against at 2% by the Assessing Officer.

20. The Ld. Counsel for the assessee submitted that the Ld. CIT(A) has confirmed the addition based on presumptive commission @ 1% on alleged turnover of Rs.22.31 crores. He submitted that despite search at the premises of the assessee no incriminating documents were found and the addition is based purely on presumptions and surmises.

21. He submitted that the Ld. CIT(A) himself noted that the commission ranges from 0.25% to 1%, therefore, estimating such commission @ 1% is on the higher side and is unsustainable since earning of such commission is not corroborated by any documentary evidence and independent confirmation or evidences. He accordingly submitted that the addition sustained by the Ld. CIT(A) be deleted.

22. In his alternate argument, he submitted that such commission may be restricted to 0.25% of the turnover.

23. The Ld. DR on the other hand submitted that the Assessing Officer has rightly invoked the provisions of section 153C of the Act. He submitted that the warrant of authorization u/s 132 of the Act which has been reproduced by the Ld. CIT(A) at page 59 of his order clearly mentions the name of 2 persons to be searched i.e. (1) Sinhagad Technical Education Society and (2) Shri M N Navale. He submitted that the warrant of authorization also mentions that *"And whereas I have reason to suspect that such books of account, other documents, money, bullion jewellery or other valuable article or thing have been kept and are to be found in Residence of Shri Ramesh P. Ranka, Plot No.42, Flat No.5, Premnagar Housing Society, Prem Nagar, Pune-Satara Road Pune"*. He accordingly submitted that the assessee Shri Ramesh P. Ranka was not the subject of the search. Only his residence was covered during the search in the case of Sinhagad Technical Education Society (STES) and Shri M N Navale as it was suspected that evidences related to unaccounted income or unaccounted valuable including money of the searched persons (STES & M N Navale) was kept at the residence of the assessee. He submitted that there is no dispute to the fact that the name of the assessee does not appear on any warrant of authorization. Thus, it is clear that no search was initiated in the case of the assessee and his residence was covered in the search initiated in case of some other person. Hence, there is no question of his

assessment being carried out u/s 153A of the Act as initiation of search u/s 132 of the Act was mandatory condition to invoke section 153A of the Act.

24. Referring to the decision of the Hon'ble Delhi High Court in the case of MDLR Resorts (P) Ltd. vs. CIT reported in (2014) 361 ITR 407 (Del), he submitted that the Hon'ble High Court in the said decision has held that the mandate and language of section 153A(1) does not make any reference to panchanama or the date of panchanama. It does not state that the panchanama is a precondition for invoking the said section.

25. Referring to the decision of the Mumbai Bench of the Tribunal in the case of J.M. Trading Corporation vs. ACIT reported in (2008) 20 SOT 489 (Mum) he submitted that the Tribunal in the said decision has held that mere mentioning of name in panchnama does not lead to conclusion that a valid search was conducted against the assessee.

26. Referring to the order of the Ld. CIT(A) he submitted that the Ld. CIT(A) has reproduced the search warrant in the case of Sinhagad Technical Education Society and Shri M N Navale and also panchnama drawn in the case of the assessee and thereafter on the basis of the remand report of the Assessing Officer and the rejoinder of the assessee to such remand report, has clearly and categorically held in a detailed speaking order that the Assessing Officer has

validly assumed the jurisdiction u/s 153C of the Act. Therefore, the same should be upheld and the grounds raised by the assessee be dismissed.

27. So far as the addition on account of commission on hawala transaction is concerned, the Ld. DR submitted that the impounded documents from the office premises contain notings in assessee's own hand writing which upon analysis reflected systematic transactions of large amounts aggregating to Rs.22.31 crores carried out between October 2012 and December, 2012. The assessee in his statement recorded u/s 131 of the Act on 7th and 8th November 2013 had admitted that the notings were similar to hawala accounting transactions. The Ld. CIT(A) has already restricted such disallowance to 1% as against 2% made by the Assessing Officer. Since the assessee has already received substantial relief, therefore, the same should be upheld and the grounds raised by the assessee be dismissed.

28. The Ld. Counsel for the assessee in his rejoinder submitted that the decision of the Hon'ble Delhi High Court in the case of MDLR vs. CIT (supra) is distinguishable and not applicable to the facts of the present case. In that case the Court was dealing with non-mention of name in panchanama despite valid warrant of authorization, valid search conducted and initiation of proceedings u/s 153A of the Act. Under these circumstances, the Hon'ble High Court held that such defects in panchnama is a procedural lapse which does not invalidate otherwise valid

jurisdiction. The Hon'ble High Court further held that minor defects, omissions or irregularities in the course of search proceedings particularly relating to documentation or recording of proceedings do not invalidate the proceedings if the substantial requirements of law are fulfilled. However, in the present case, it is not a procedural defect but a jurisdictional error. He submitted that the jurisdictional error cannot be cured by resorting to provisions of 292B of the Act. He accordingly submitted that the various decisions relied on by the Ld. DR are not applicable to the facts of the present case.

29. We have heard the rival arguments made by both the sides, perused the orders of the Assessing Officer and the Ld. CIT(A) and the paper book filed on behalf of the assessee. We have also considered the various decisions cited before us. The first issue to be adjudicated in the instant appeal as per grounds of appeal No.1 and 2 is regarding the validity of the assessment framed u/s 153C r.w.s. 143(3) of the Act instead of 153A of the Act. As mentioned earlier, search and seizure action u/s 132 of the Act was conducted on 06.08.2013 in the case of Sinhagad Technical Education Society and Shri M N Navale group of cases. The residential premises of the assessee at Premnagar, Pune Satara Road, Pune was simultaneously covered. A perusal of the warrant of authorization reproduced by the Ld. CIT(A) at page 59 of his order clearly shows the name of Sinhagad Technical Education Society and Shri M N Navale. The second page of warrant of authorization also mentions that the Ld. DI has reason to suspect that books of

account, other documents namely bullion, jewellery or other valuable articles or things have been kept and are to be found. The relevant portion of the search warrant in the case of Sinhagad Technical Education Society and Shri M N Navale reads as under:

are/is in possession of any money, bullion, jewellery or other valuable article or things and such money, bullion, jewellery or other valuable articles or things represent either wholly or partly income or property which has not been, or would not be, disclosed for the purposes of the Income-tax Act, 1961;

And whereas I have reason to suspect that such books of account, other documents, money, bullion, jewellery or other valuable article or thing have been kept and are to be found in Residence of Shri Ramesh P. Ranka, Plot No-42, Flat No-5, Premnagar Housing Society, Premnagar, Pune-Satara Road, Pune.

(specify particulars of the building / place / vessel / vehicle / aircraft);

This is to authorise and require you as overleaf


(Name of the Deputy Director of Income tax (Inv.) / Deputy Commissioner of Income tax / Assistant Director of Income tax (Inv.) / Assistant Commissioner of Income tax / Income-tax Officer):-

- (a) to enter and search the said building / place / vessel / vehicle / aircraft;
- (b) to search any person who has got out of or is about to get into, or is in the building / place / vessel / vehicle / aircraft; if you have reason to suspect that such person has secreted about his person any such books of account, other documents, money, bullion, jewellery or other valuable article or thing;
- (c) to place identification marks on such books of account and documents as may be found in the course of the search and as you may consider relevant to or useful for the proceedings aforesaid and to make a list thereof together with particulars of the identification marks;
- (d) to examine such books of accounts & documents & make, or cause to be made, copies or extracts from such books of account & documents;
- (e) to seize any such books of account, documents, money, bullion, jewellery or other valuable article or thing found as a result of such search and take possession thereof;
- (f) to make a note or an inventory of any such money, bullion, jewellery or other valuable article or thing;
- (g) to convey such books of account, documents, money, bullion, jewellery or other valuable article or thing to the office of the Deputy Commissioner of Income-tax or any other authority not below the rank of the Income-tax officer employed in execution of the Income-tax Act, 1961; and
- (h) to exercise all other powers and perform all other functions under section 132 of the Income-tax Act, 1961, and the rules relating thereto.

You may requisition the services of any police officer or any officer of the Central Government, or of both, to assist you for all or any of the purposes specified in sub-section (1) of section 132 of the Income-tax Act, 1961.

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Chief Commissioner of Income tax (Inv.)
Director of Income tax (Inv.)
Commissioner of Income tax
Addl. Dir. Director of Income tax (Inv.)

30. Therefore, we find merit in the argument of the Ld. DR that the assessee Mr. Ramesh P Ranka was not subject to search. Only his residence was covered in the case of Sinhagad Technical Education Society and Shri M N Navale as it was suspected that evidences related to unaccounted income or unaccounted valuable including money, bullion, jewellery or other valuable items of the searched persons was kept at the residence of the assessee. Since the name of the assessee does not appear on any warrant of authorization, therefore, we find merit in the argument of the Ld. DR that no search was initiated in the case of the assessee and his residence was covered in the search initiated in case of some other person. Therefore, there is no question of his assessment being carried out u/s 153A of the Act. The various decisions relied on by the Ld. Counsel for the assessee are distinguishable and not applicable to the facts of the present case. In view of the above discussion and in view of the detailed reasoning given by the Ld. CIT(A) while upholding the validity of notice issued u/s 153C of the Act, we do not find any infirmity in the same. Accordingly the same is upheld. The grounds of appeal No.1 and 2 raised by the assessee are accordingly dismissed.

31. The ground of appeal No.3 raised by the assessee relates to the order of the Ld. CIT(A) in sustaining the addition of Rs.22,31,000/- out Rs.44,62,000/- made by the Assessing Officer.

32. So far as ground of appeal No.3 challenging the part relief granted by the Ld. CIT(A) is concerned, we find during the course of search action, page No.9 and 10 of bundle No.3 (Note pad) were impounded from the assessee's office premises. These notings are made in his own hand writing which on analysis reflected systematic transactions of large amounts aggregating to Rs.22.31 crores carried out between October 2012 and December, 2012. On the basis of statement recorded of the assessee, the Assessing Officer concluded that the assessee was engaged in providing the accommodation entries / hawala transactions and estimated his unaccounted income at 2% of the total turnover of Rs.22.31 crores and accordingly made addition of Rs.44,62,000/-. We find in appeal the Ld. CIT(A) restricted the addition to 1% of the total turnover and thus sustained the addition to Rs.22,31,000/-. A perusal of the reasons given by the Ld. CIT(A) shows that while restricting the disallowance to Rs.22,31,000/- he has mentioned that the commission income generally ranges from 0.25% to 1% depending on the facts and circumstances in light of various decisions. We, therefore, find some force in the arguments of the Ld. Counsel for the assessee that when such commission varies from 0.25% to 1% as held by the Ld. CIT(A) himself, he should have considered 0.25% as reasonable commission instead of adopting the higher rate of 1%. We further find merit in the argument of the Ld. Counsel for the assessee that no evidence whatsoever was found from the premises of the assessee that he has earned any commission. Considering the totality of facts of the present case and in the interest of justice, we are of the considered opinion that the

adoption of 0.3% commission on the total turnover of Rs.22,31,000/- will meet ends of justice. We, therefore, modify the order of the Ld. CIT(A) and direct the Assessing Officer to restrict the commission to Rs.6,69,300/- as against Rs.22,31,000/- sustained by the Ld. CIT(A). The ground of appeal No.3 raised by the assessee is accordingly partly allowed.

IT(S)A No.32[PUN/2025 (A.Y. 2014-15)

33. The grounds raised by the assessee are as under:

On facts and in law,

1. *The Assessment Order u/s 143(3) of the Act is bad in law and void ab initio as the Ld. AO has failed to issue notice u/s 153A/153C of the Act which is a jurisdictional prerequisite in the case of the assessment on the basis of a search action.*
2. *The Ld. AO has erred in making the assessment u/s 143(3) which is not in conformity of the law as the assessment has arisen on account of search action u/s 132 that requires the initiation and completion of assessment u/s 153A or 153C of the Act.*
3. *The Ld. CIT(A) has erred in confirming the addition of Rs.2,50,300/- on account of cash seized without appreciating that the cash was received by the appellant's son as a gift.*
4. *The Ld. CIT(A) has erred in confirming the addition of Rs.3,00,000/- on account of cash received from Sinhagad Technical Education Society without appreciating the following:*
 - a. *The presumption u/s 132(4A) of the Act were applicable to the addition as the documents were seized from the premises of Sinhagad Technical Education Society*
 - b. *The transaction never existed as the cash was never paid to the appellant in actual.*
5. *The appellant craves leave to add, alter, amend or delete any of the above grounds of appeal.*

34. After hearing both the sides, we find the grounds of appeal No.1 and 2 are identical to the grounds of appeal raised in IT(SS)A No.31/PUN/2025. We have already decided the issue and the validity of the notice issued by the Assessing Officer u/s 153C has been upheld. Following similar reasonings, we uphold the order of the Ld. CIT(A) on this issue and dismiss the grounds of appeal No.1 and 2 raised by the assessee.

35. In ground No.3 the assessee challenged the order of the Ld. CIT(A) in confirming the addition of Rs.2,50,300/- on account of cash seized.

36. Facts of the case, in brief, are that during the course of search operation cash amounting to Rs.4,50,300/- was found out of which cash of Rs.4,00,000/- was seized. During the course of assessment proceedings the Assessing Officer asked the assessee to explain as to why the cash of Rs.4,50,300/- should not be treated as unaccounted income. The assessee submitted that out of Rs.4,50,300/- cash of Rs.2,50,300/- was received by his son Piyush Ranka from his maternal uncle Ashok Surana. In absence of any documentary evidence filed before him to support his claim, the Assessing Officer made addition of the same to the total income of the assessee.

37. Before the Ld. CIT(A) the assessee reiterated the same contention that the disputed cash did not belong to him but to his son and therefore, no addition could

be made in his hands. However, the Ld. CIT(A) was not satisfied with the arguments advanced by the assessee and sustained the addition made by the Assessing Officer by observing as under:

4.5 After careful consideration of the rival contentions, I find that the explanation offered by the appellant regarding the gift of Rs.2,50,300/- is not supported by any documentary evidence. Mere assertion without proof cannot displace the presumption arising under section 132(4A) read with section 292C of the Act that cash found during search belongs to the person in whose possession it is found. The addition of Rs.2,50,300/- is thus justified and sustained, since the appellant has failed to discharge the burden of proof cast upon him. Accordingly, Ground No. 1 of appeal is **dismissed**.

38. Aggrieved with such order of the Ld. CIT(A) the assessee is in appeal before the Tribunal.

39. We have heard the rival arguments made by both the sides, perused the orders of the Assessing Officer and Ld. CIT(A) / NFAC and the paper book filed on behalf of the assessee. We have also considered the various decisions cited before us. It is an admitted fact that out of the cash found at Rs.4,50,300/-, the assessee had explained that an amount of Rs.2,50,300/- was received by his son Piyush Ranka from his maternal uncle Shri Ashok Surana. However, no documentary evidence was produced either before the Assessing Officer or before the Ld. CIT(A) or even before us by establishing such claim. Under these circumstances, we do not find any infirmity in the order of the Ld. CIT(A) and therefore, we confirm the said addition. The ground raised by the assessee is accordingly dismissed.

40. Ground of appeal No.4 raised by the assessee relates to the order of the Ld. CIT(A) in confirming the addition of Rs.3 lakhs being cash received from Sinhagad Technical Education Society.

41. Facts of the case, in brief, are that during the course of search page 39, bundle No.2 seized from society office which was a cash payment voucher of STES dated 03.08.2013. This page was an acknowledgement from Shri Ramesh Ranka of receipt of cash Rs.3,00,000/- from STES. During the course of assessment proceedings the Assessing Officer asked the assessee to explain the purpose of receipt of said cash amount. In absence of any satisfactory explanation given by the assessee, the Assessing Officer made addition of Rs.3 lakhs to the total income of the assessee.

42. Before the Ld. CIT(A) it was submitted that the assessee vide his letter dated 14.03.2016 has categorically denied to have received any such payment. It was argued that this paper was found with the third party namely STES and therefore, based on this loose paper, no addition could be made in the hands of the assessee. It was argued that the presumption u/s 132(4A) of the Act is applicable against the person in whose custody the paper was found. It was submitted that when STES was confronted with the voucher, they have stated that they have not paid any amounts since there was no cash available with them on that date. It was accordingly argued that no addition is called for.

43. However, the Ld. CIT(A) was not satisfied with the arguments advanced by the assessee. He noted that the voucher is a primary document evidencing the receipt of cash and it bears the assessee's signature which he has not disputed. Once the assessee's acknowledgement of the document is established the burden lies on him to bring forward convincing evidence to show that no such payment in fact was made. In the present case, apart from a bare denial, no corroborative evidence was produced to demonstrate that the voucher was fictitious or that the cash was never actually received. Therefore, the subsequent statement of STES that the voucher was not approved or nor recorded in its books does not by itself dislodge the evidentiary value of a signed receipt in the assessee's name. He accordingly upheld the addition by observing as under:

7.5 After carefully considering the rival submissions and the material on record, I find merit in the conclusion drawn by the Assessing Officer. The seized voucher is a primary document evidencing the receipt of cash, and it bears the appellant's signature, which he has not disputed. Once the appellant's acknowledgment of the document is established, the burden lies on him to bring forward convincing evidence to show that no such payment was, in fact, made. In the present case, apart from a bare denial, no

corroborative evidence has been produced to demonstrate that the voucher was fictitious or that the cash was never actually received. The subsequent statement of STES that the voucher was not approved or recorded in its books does not by itself dislodge the evidentiary value of a signed receipt in the appellant's name. On the contrary, the presence of the appellant's acknowledgment on the document supports the inference that the cash was indeed received. In light of the above, I hold that the explanation offered by the appellant is unsubstantiated and cannot be accepted. The addition of Rs.3,00,000/- made by the AO is, therefore, justified and is sustained. Accordingly, Ground No. 4 is **dismissed**.

44. Aggrieved with such order of the Ld. CIT(A) the assessee is in appeal before the Tribunal.

45. The Ld. Counsel for the assessee strongly challenged the addition made by the Assessing Officer and sustained by the Ld. CIT(A). Referring to the letter of STES dated 11.01.2016 which has been reproduced by the Ld. CIT(A) in his order at pages 73 and 74, he submitted that STES has categorically denied to have made any such payments to the assessee. Further, the paper was found in the premises of STES and not that of the assessee. Reiterating the same arguments as made before the Ld. CIT(A), the Ld. Counsel for the assessee submitted that the addition made by the Assessing Officer and sustained by the Ld. CIT(A) should be deleted.

46. The Ld. DR on the other hand heavily relied on the order of the Ld. CIT(A).

47. We have heard the rival arguments made by both the sides, perused the orders of the Assessing Officer and Ld. CIT(A) / NFAC and the paper book filed on behalf of the assessee. We have also considered the various decisions cited before us. We find the Assessing Officer in the instant case made addition of Rs.3 lakhs on the basis of seized document page No.39, bundle No.2 seized from the society office which was a cash payment voucher of STES dated 03.08.2013. This page is an acknowledgement from Shri Ramesh Ranka of receipt of cash of Rs.3,00,000/- from STES. We find the Ld. CIT(A) upheld the action of the Assessing Officer, the reasons of which have already been reproduced in the preceding paragraphs. It is the submission of the Ld. Counsel for the assessee that the paper so found from the premises of STES and therefore, based on this loose paper no addition could have been made in the hands of the assessee. It is his

argument that the presumption u/s 132(4A) of the Act is applicable against the person from whom the paper was found. Further, it is also his submission that STES vide letter dated 11.01.2016 addressed to the DDIT(Inv) has categorically stated that they have not made any such payment due to paucity of funds.

48. We find some force in the above arguments of the Ld. Counsel for the assessee. A perusal of the order of the Ld. CIT(A) at pages 73 and 74 shows that the assessee had submitted before the Ld. CIT(A) that STES vide its letter No.226 dated 11.01.2016 when confronted with the voucher has given the following reply:

Question No	Bundle No.	Page No.	Description of the document	Remarks/ Comments
13	2	39	Payment of Shri Ramesh Ranka	In this connection, please refer to the voucher in case reply given to DDIT(Inv.) which is reproduced as below – "Shri Ramesh Ranka. consultant required cash of Rs 3 00.001) fit, certain official expenses jot \ nich he prepared die office voihcr dated 3.8.13. However, on that date sufficient cash balance was not available and hence the amount was never paid. In addition. President also directed not to effect such payments in cash amt here no payment was actually made 1he same is not approved by the President and is not entered in the books of accounts also. "

49. Once the paper was found from the premises of STES who have denied to have made any such payment to the assessee vide their letter addressed to the DDIT(Inv), therefore, in absence of any corroborative material brought by the Revenue to negate the above contention, the addition of Rs.3 lakhs made by the

Assessing Officer and sustained by the Ld. CIT(A), in our opinion is not justified. Accordingly, we set aside the order of the Ld. CIT(A) on this issue and direct the Assessing Officer to delete the addition. The ground No.4 raised by the assessee is accordingly allowed.

50. Ground of appeal No.5 being general in nature, is dismissed.

51. The appeal in IT(SS)A No.32/PUN/2025 is accordingly partly allowed.

ITA No.2944/PUN/2025 (By the Revenue)

52. Grounds raised by the Revenue are as under:

- (1) *Whether on the facts and in the circumstances of the case and in law, the CIT(A) has erred in deleting the addition of Rs. 46,87,232/- for the value of unexplained jewellery found during the search, without appreciating the fact that the assessee had not furnished any corroborating and satisfactory evidence, such as purchase bills, wealth-tax returns, gift deeds or confirmations to substantiate the ownership and source of acquisition of the jewellery representing streedhan or family gifts.*
- 2) *Whether on the facts and in the circumstances of the case and in law, the CIT(A) has erred in deleting the addition of cash receipts of Rs.2,00,00,000/-made on the basis of documents found during the search action from the residence of Shri Sharad Bhosale relating to the hawala money transfer, without appreciating the fact that during the course of assessment proceedings, the assessee was confronted with the seized material and he was unable to offer any satisfactory or cogent explanation to rebut the documentary and oral evidence gathered during the search, and mere denial without supporting evidence cannot displace the findings of the AO.*
- 3) *Whether on the facts and in the circumstances of the case and in law, the CIT(A) erred in not considering the incriminating evidence/material found during the search action from the residence of Shri Sharad Bhosale establishing that the assessee had cash receipts of Rs.2,00,00,000/-, and grossly relying on the subsequent retraction of Shri Sharad Bhosale without examining its veracity and without any substantive evidence, to dilute the*

evidentiary value of the original admission recorded u/s 132(4) of the I. T. Act, 1961.

- 4) *The appellant craves leave to add, amend, alter or delete any of the above grounds of appeal at the time of hearing.*

53. In ground of appeal No.1, the Revenue has challenged the order of the Ld. CIT(A) in deleting the addition of Rs.46,87,232/- made by the Assessing Officer on account of unexplained jewellery.

54. Facts of the case, in brief, are that during the course of search operation at the premises of the assessee jewellery valued at Rs.61,35,892/- was found out of which jewellery valued at Rs.14,48,660/- was seized. During the course of assessment proceedings the Assessing Officer asked the assessee to explain the source of investment in said jewellery and to explain as to why the investment in the said jewellery should not be treated as unaccounted income. After considering the explanation given by the assessee and considering the fact that the assessee explained that the part of jewellery was acquired from the explained source and by way of disclosure amounting to Rs.18,46,660/-, the Assessing Officer made addition of Rs.46,87,232/- being the difference between Rs.61,35,892/- minus Rs.18,48,660/-.

55. Before the Ld. CIT(A) the assessee filed the detailed list of family members. It was argued that there were arithmetical errors in the computation as the correct figure should be Rs.42,87,232/-. The CBDT Instruction No.11.05.1994 was brought to the notice of the Ld. CIT(A). It was submitted that the jewellery

belonging to the married daughter was temporarily kept at the assessee's residence for safekeeping at the time of her brother's marriage. Relying on various decisions it was submitted that the addition made by the Assessing Officer is uncalled for.

56. Based on the arguments advanced by the assessee, the Ld. CIT(A) deleted the addition by observing as under:

5.6 After careful consideration of the submissions of both parties, I find merit in the arguments advanced by the appellant. It is well-settled law, as reflected in CBDT Instruction No. 1916 dated 11.05.1994, that a reasonable quantity of jewellery found during search operations is not to be seized, recognizing that such jewellery is normally acquired through customary gifts and occasions, especially in Hindu households. The instruction prescribes tolerance limits of 500 grams for a married lady, 250 grams for an unmarried lady, and 100 grams for a male member, and the same has been judicially recognized in *Satya Narain Patni (supra)* and other cases. In this case the Hon'ble Rajasthan HC observed as under:

*“ 11. It is true that the circular of the Central Board of Direct Taxes, referred to supra dated May 11, 1994, only refers to the jewellery to the extent of 500 gms, per married lady, 250 gms, per unmarried lady and 100 gms. per male member of the family, need not be seized and it does not speak about the questioning of the said jewellery from the person who has been found with possession of the said jewellery. However, the Board, looking to the Indian customs and traditions, has fairly expressed that jewellery to the said extent will not be seized and once the Board is also of the express opinion that the said jewellery cannot be seized, it should normally mean that any jewellery, found in possession of a married lady to the extent of 500 gms, 250 gms. per unmarried lady and 100 gms. per male member of the family will also not be questioned about its source and acquisition. We can take notice of the fact that at the time of wedding, the daughter/daughter-in-law receives gold ornaments jewellery and other goods not only from parental side but in-laws side as well at the time of "Vidai" (farewell) or/and at the time when the daughter-in-law enters the house of her hus-band. We can also take notice of the fact that thereafter also, she continues to receive some small items by various other close friends and relatives of both the sides as well as on the auspicious occasion of birth of a child whether male or female and the Central Board of Direct Taxes, looking to such cutoms prevailing throughout India, in one way or the another, came out with this Circular and we accordingly are of the firm opinion that it should also mean that to the extent of the aforesaid jewellery, found in possession of the vari ous persons, even source cannot be questioned. It is certainly "Stridhan" of the woman and normally **no question at least to the said extent can be made**. However, if the authorized officers or/and the Assessing Officers, find jewellery beyond the said weight, then certainly they can question the source of acquisition of the jewellery and also in appropriate cases, if no proper explanation has been offered, can treat the jewellery beyond the said limit as unexplained investment of the person with whom the said jewellery has **been found.**”*

5.7 The appellant has further relies on the decision of Hon'ble Gujrat HC in the case of CIT v/s Ratanlal Vyaparilal Jain (2010) 339 ITR 351, wherein, the Hon'ble HC has held as under on this issue:

“9. Though it is true that the Central Board of Direct Taxes Circular No. 1916, dated May 11, 1994, lays down guidelines for seizure of jewellery and ornaments in the course of search, the same takes into account the quantity of jewellery which would generally be held by the family members of an assessee belonging to an ordinary Hindu household. The approach adopted by the Tribunal in following the said circular and giving benefit to the assessee, even for explaining the source in respect of the jewellery being held by the family is in consonance with the general practice in the Hindu families whereby jewellery is gifted by the relatives and friends at the time of social functions, viz., marriages, birthdays, marriage anniversary and other festivals. These gifts are customary and customs prevailing in a society cannot be ignored. Thus, although the circular had been issued for the purpose of non-seizure of jewellery during the course of search, the basis for the same recognizes customs prevailing in the Hindu society. In the circumstances, unless the Revenue shows anything to the contrary, it can safely be presumed that the source to the extent of the jewellery stated in the circular stands explained. Thus, the approach adopted by the Tribunal in considering the extent of jewellery specified under the said circular to be a reasonable quantity, cannot be faulted with. In the circumstances, it is not possible to state that the Tribunal has committed any legal error so as to give rise to a question of law.”

5.8 In the present case, the family consisted of multiple members, including daughter-in-law and a married daughter who had come to the appellant's house on the occasion of marriage of her brother, Shri Piyush Ranka (son of the appellant), and if the prescribed limits are applied, a substantial part of the jewellery found stands explained. Further, the fact that the appellant's son's marriage had just taken place and jewellery belonging to the married daughter was kept in the appellant's custody adds weight to the explanation. Most importantly, the appellant and his wife had already disclosed a sum of Rs.18,48,660/—, which, when set off against the excess jewellery found, more than covers the value of the jewellery that could be regarded as unexplained. Thus, there is no justification for sustaining the balance addition.

5.9 In light of the above, I hold that the addition of Rs.46,87,232/- made by the AO is not sustainable. The voluntary disclosure offered by the appellant and his wife adequately covers the excess, and the benefit of “streedhan” and customary holdings as per CBDT Instruction ought to be allowed. Accordingly, the addition is deleted, and Ground No. 2 is **allowed**.

57. Aggrieved with such order of the Ld. CIT(A) the Revenue is in appeal before the Tribunal.

58. After hearing both the sides, we do not find any infirmity in the order of the Ld. CIT(A) deleting the addition on account of unexplained jewellery. The Ld. CIT(A) while deleting the addition has taken note of the family members of the assessee which consists of multiple members including daughter-in-law and a married daughter who had come to the assessee's house on the occasion of marriage of her brother. Further, there is some arithmetical error in the order of the Assessing Officer because he has made addition of Rs.46,87,232/- by deducting Rs.18,48,660/- from Rs.61,35,892/-. However, the correct figure comes to Rs.42,87,232/-. Thus, there is an arithmetic error on the part of the Assessing Officer amounting to Rs.4 lakhs. The various coordinate Benches of the Tribunal, following the CBDT Circular No.1916 dated 11.05.1994 are giving credit towards jewellery as prescribed in the CBDT circular. Further, the finding given by the Ld. CIT(A) that the assessee and his wife had already disclosed a sum of Rs.18,48,660/- which, when set off against the excess jewellery found is more than the value of jewellery that could be regarded as unexplained in the light of the CBDT Circular could not be controverted by the Ld. DR. Under these circumstances and in absence of any contrary material brought to our notice by the Ld. CIT-DR, we do not find any infirmity in the detailed speaking order of the Ld.

CIT(A) while deleting the addition of Rs.46,87,232/-. Accordingly, the same is upheld and the ground raised by the Revenue is dismissed.

59. In ground Nos.2 and 3 the Revenue has challenged the order of the Ld. CIT(A) in deleting the addition of Rs.2 crores made by the Assessing Officer.

60. Facts of the case, in brief, are that page Nos.5 to 20 of Bundle No.2 found and seized during the course of search from the residence of Shri Sharad Bhosale shows that the assessee has received cash from Shri Sharad Bhosale as under:

Sl No.	Page No. of Bundle seized from residence of shri. Sharad Bhosale	Cash amount received by assessee	Date of Payment	A.Y. to be considered
1	8	Rs. 101 Lacs	9/7/2012	2013-14
2	15	Rs. 100 Lacs	Undated page	2014-15
3	17	Rs. 100 Lacs	Undated page	2014-15

61. During the course of assessment proceedings the Assessing Officer asked the assessee to explain the purpose of such cash receipts along with supporting documentary evidence. In absence of any satisfactory explanation given by the assessee, the Assessing Officer made addition of Rs.2 crores in the hands of the assessee for assessment year 2014-15.

62. In appeal, the Ld. CIT(A) deleted the addition by observing as under:

6.4 I have carefully perused the relevant seized material, Assessment Order, submissions of the appellant and other material on record. I have also considered the arguments of the AO as well as the appellant. Facts briefly are that during the course of search proceedings at the residence of Shri Sharad D. Bhosale, certain loose sheets (pages from Bundle No. 2) were seized, wherein notings were found reflecting receipts of cash and utilization thereof. On page 15 and 17 of the said bundle, there was a noting "Ranka – 100" on each page, which, according to the AO, represented payment of Rs. 2 crore to Shri Ramesh P. Ranka (the appellant). Based on this, the AO concluded that the appellant had received cash of Rs.2,00,00,000/- from Shri Sharad Bhosale during F.Y 2013-14. The AO, finding the explanation of the appellant unsatisfactory, added the said amount as unaccounted income in the hands of the appellant for A.Y. 2014-15.

6.5 The appellant has contended that the addition is wholly unjustified since the incriminating documents were not found in his possession but were seized from a third party, namely, Shri Sharad Bhosale. He argued that as per Section 132(4A) of the Act, the statutory presumption regarding ownership and correctness of documents found during search applies against the person from whose possession they are found, and therefore the documents can be used, if at all, only against Shri Sharad Bhosale. The appellant further submitted that the impugned papers neither bear his handwriting nor his signature, and there is no independent evidence to prove that he actually received the said amount. It was further argued that even during the search conducted at his own residence and office, no cash, unexplained investments, or corroborative evidence were found to suggest receipt of such a large sum. The appellant relied on several judicial precedents, including *Pradeep A. Runwal v. DCIT* (149 ITD 548, Pune ITAT), *Regency Mahavir Properties v. ACIT* (169 ITD 35, Mumbai ITAT), and *Arpit Land Pvt Ltd v. CIT* (393 ITR 276, Bombay High Court), to contend that loose papers found from a third party without corroboration are "dumb documents" and cannot be the basis for additions. The appellant also pointed out that Shri Sharad Bhosale, in his subsequent statement and written explanation dated 15.11.2013, clarified that the notings were only tentative and indicative, and not necessarily actual payments. The failure of the AO to allow cross-examination of Shri Sharad Bhosale was further highlighted as a violation of natural justice.

6.6 The AO, on the other hand, placed reliance on the seized papers, particularly Page No. 15 and 17 of Bundle No. 2, to conclude that a payment of Rs. 2 crore had indeed been made to the appellant. The AO held that since the appellant could not provide any plausible explanation or documentary evidence to rebut the seized material, the entry "Ranka – 100" was sufficient to establish that the appellant had received unaccounted cash. The AO further observed that the appellant's denials were not convincing, and therefore the seized document constituted valid evidence justifying the addition. Accordingly, the AO added Rs. 2,00,00,000/- to the income of the appellant for AY 2014-15.

6.7 After careful consideration of the rival submissions and the material available on record, I find that the addition made by the AO cannot be sustained. Firstly, the documents forming the sole basis of the addition were seized not from the possession of the appellant but from the residence of Shri Sharad Bhosale. Section 132(4A) of the Act clearly provides that the presumption regarding **ownership and truth** of contents of seized documents applies only against the person from whose possession such

documents are found. In the present case, therefore, any presumption can at best be drawn against Shri Sharad Bhosale and not against the appellant. The seized documents did not contain the appellant's signature, handwriting, or any other direct evidence linking him to the alleged cash payments.

6.8 Secondly, the appellant has consistently denied receipt of such cash, and no **corroborative** evidence in the form of any other related documents or unexplained assets corroborating the above alleged cash receipts was discovered during the search at his own premises. This absence of supporting evidence strongly weakens the case of the AO.

6.9 Thirdly, the author of the documents, Shri Sharad Bhosale himself, has retracted from his earlier statement and has submitted that later that the figures were only tentative and indicative, and not necessarily actual payments. It is to be noted that retracted statements have little evidentiary value unless they are supported by independent corroborative evidence. It is well settled by the Hon'ble Supreme Court in the case of **P.M Aboobacker Vs. CIT (81 taxmann.com 299)** that a statement made under pressure or coercion cannot be used as sole evidence unless independently corroborated. In the present case, the AO did not produce any additional material evidence apart from the initial statement of Shri Sharad Bhosale, which was later retracted. The reliance placed by the AO on a statement that was subsequently retracted was misplaced. Further, the appellant was not granted an opportunity to cross-examine Shri Sharad Bhosale.

6.10 In view of the above, I hold that the addition of Rs.2,00,00,000/- made by the AO is based merely on assumptions and uncorroborated third-party documents and retracted statements, and therefore cannot be sustained in law. Accordingly, the addition is deleted and Ground No. 3 is **allowed**.

63. Aggrieved with such order of the Ld. CIT(A) the Revenue is in appeal before the Tribunal.

64. After hearing both the sides, we do not find any infirmity in the order of the Ld. CIT(A) on this issue. We find the Assessing Officer, on the basis of certain notings found from the seized documents from the premises of Shri Sharad

Bhosale, made addition of Rs.2 crores on the ground that the assessee has received cash from Shri Sharad Bhosale. We find the Ld. CIT(A) deleted the addition on the ground that the incriminating documents were not found from the possession of the assessee but were seized from the third party namely Shri Sharad Bhosale. Therefore, he held that the presumption regarding the ownership and correctness of the documents found during the course of search applies against the person from whose possession such documents are found. He had also relied on various decisions according to which loose papers found from a third party without corroboration are 'dumb documents' and cannot be the basis for addition. He had also observed that Shri Sharad Bhosale in his subsequent statement and written explanation dated 15.11.2013 had clarified that the notings were only tentative and indicative and not necessarily actual payments. It is also an admitted fact that although the same seized document contains the payment of Rs.101 lakhs during assessment year 2013-14 which was made by the Assessing Officer and deleted by the Ld. CIT(A), the Revenue has not filed any appeal on this issue meaning thereby have accepted such deletion. In our opinion, once the assessee has denied to have received any such cash, the documents were found from the residence of third party namely Shri Sharad Bhosale and Shri Sharad Bhosale himself has retracted from his earlier statement and submitted that the notings were only tentative and indicative and not actual payments, therefore, in absence of any corroborative material brought by the Assessing Officer, the order of the Ld.

CIT(A) in deleting the addition does not call for any interference. We, accordingly uphold the order of the Ld. CIT(A) and dismiss the grounds raised by the Revenue.

65. In the result, the appeal in IT(SS)A Nos.31 & 32/PUN/2025 filed by the assessee are partly allowed and the appeal in ITA No.2944/PUN/2025 filed by the Revenue is dismissed.

Order pronounced in the open Court on 21st April, 2026.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER
पुणे Pune; दिनांक Dated : 21st April, 2026
GCVSR

Sd/-
(R. K. PANDA)
VICE PRESIDENT

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'B' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Assistant Registrar
आयकर अपीलीय अधिकरण ,पुणे
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1	Draft dictated on	20.04.2026		Sr. PS/PS
2	Draft placed before author	21.04.2026		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
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10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			