

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCH 'C', BANGALORE
BEFORE SHRI A. K. GARODIA, ACCOUNTANT MEMBER
AND
SMT. ASHA VIJAYARAGHAVAN, JUDICIAL MEMBER
IT A No.15(Bang) 2014
(Assessment year : 196-97)**

M/s Gem Superstructures Pvt. Ltd.,
No.120, Hoodi Apartments, Ground Floor,
Peenya Industrial Area, Cunningham Road,
Bangalore -560 052

Pan No.AAACG5031E

Appellant

Vs

The Deputy Commissioner of Income Tax,
Circle-11(3),
Bangalore

Respondent

And

**ITA No.1766(Bang/2013
(Assessment year : 1996-97)
(By Revenue)**

**Assessee by : Shri A. Shankar, Advocate
Revenue by : Shri T.N.Prakash, Addl.CIT**

**Date of hearing : 13-10-2016
Date of pronouncement: : 03.11-2016**

ORDER

PER SHRI A.K.GARODIA, AM

These are cross appeals filed by the assessee and the revenue and these are directed against the order of the ld. CIT(A)-I, Bangalore dated 17-09-2013 for the assessment years: 1996-97. First we take-up appeal of the revenue i.e. ITA No.1766(B)/2013.

2. The grounds raised by the revenue are as under;

"1.The order of the Learned CIT (A) is opposed to law and the facts and circumstances of the case.-----

2. The CIT(A) erred in directing the AO to allow the unaccounted expenditure against the unaccounted income holding that the issue had attained finality for the reason that the issue was not raised by the department U/S 260A without appreciating the fact that the issue was raised before the High Court in ITA O 510 of 2004 and the matter was remanded to the AO by allowing the appeal of the revenue.

3. The CIT(A) erred in accepting the assessee's contention that the issue had to be decided within the stipulated time as per provisions of Section 153(2A) without appreciating the fact that the provisions of Section 153(2A) are not applicable to the facts of the case as the ITAT had given a specific finding and direction in Para 6.1 of its order that the expenses recorded in the seized materials are to be allowed and the AO shall not insist on the proof of the expenditure and it would be sufficient if there is a recording in the seized material and as such the provisions of Section 153(3) are applicable and therefore the reassessment or re-computation may be completed at any time.

4. The CIT(A) erred in observing that the ITAT order setting aside the issue of unaccounted expenditure was not given effect by the AO without appreciating the fact that the present assessment order was passed consequent to the High Court order wherein the issue of unaccounted expenditure was also raised as mentioned in Ground No 2 above.

5. The CIT(A) erred in holding that the issue of allowance of expenditure had attained finality and the AO was therefore directed to allow the set expenditure against unaccounted income without appreciating the fact that the AO had held in Para 23 of his order that the expenditure claimed is not genuine and is not supported by evidence.

6. For these and such other grounds that may be urged at the time of hearing, it is humbly prayed that the order of the CIT(A) be reversed and that of the Assessing Officer be restored.

7. The appellate craves leave to add, to alter, to amend or delete any of the grounds that may be urged at the time of hearing of the appeal".

3. The ld. DR of the revenue supported the assessment order, whereas it is submitted by the ld. AR of the assessee that the tax effect in the present appeal of the revenue is below Rs.10.00 lakhs and therefore, as per the latest Board's instruction, the appeal of the revenue is not maintainable.

4. The ld. DR of the revenue could not show us that the tax effect in this appeal of the revenue is more than Rs.10.00 lakhs.

5. As per the recent Board's instruction, if the tax effect in an appeal filed by the revenue before the Tribunal is below Rs.10.00 lakhs, such appeal is not maintainable. Accordingly, we dismiss the appeal of the revenue for low tax effect.

6. In the result, the appeal of the revenue is dismissed.

7. Now we take up the appeal of the assessee in ITA No.15(B)/2014.

8. The grounds raised by the assessee in its appeal i.e. ITA No.15(B)/14 are as under;

"1.The order of the ld. CIT (Appeals), passed under section 250 of the Act in so far as it is against the Appellant is opposed to law, equity, weight of evidence, probabilities and the facts and circumstances in the Appellant's case.

2. The learned Commissioner of Income Tax (Appeals) is not justified in upholding the disallowance of expenditure Rs.35,00,0001 - under the facts and circumstances of the case.

3. The learned Commissioner of Income-tax (Appeals) failed to appreciate that when the income is taxed out information arising out of seized material, then correspondingly details about the expenditure incurred arising out of same seized material ought to have been allowed under the facts and circumstances of the case.

4.The learned Commissioner of Income-tax (Appeals) failed to appreciate that decision of the Delhi High Court in the case of Commissioner of Income Tax vs. Indeo Airways Pvt Ltd. reported in 349 ITR 85 (Delhi) applies to the Appellant's case and consequently passed a perverse order.

5. Without prejudice to the right to seek waiver with the

Learned Chief Commissioner of Income Tax/Director General of Income Tax under the provisions of the Act and as confirmed by the CBDT Circular No. 400/234/95-IT (B) dated 23/05/1996, the Appellant Company denies itself liable to be charged to interest under section 234B and 234C of the Act which under the facts and circumstances of the case deserves to be cancelled. The calculation of interest under section 234B and 234C is not in accordance with law as the rate, amount and method for calculating interest is not discernible from the order of assessment.

6. Without prejudice, the learned Commissioner of Income-tax (Appeals) erred in holding that there is nothing wrong with the computation of interest under section 234B of the Act in the facts and circumstances of the case and consequently the same needs to be reduced substantially.

7. The Appellant craves leave to add, alter, delete or substitute any of the grounds urged above.

8. In the view of the above and other grounds that may be urged at the time of the hearing of the appeal, the Appellant prays that the appeal may be allowed in the interest of justice and equity”.

9. It was submitted by the ld. AR of the assessee that ground no.1 is general and needs no separate adjudication. Regarding ground no.2 to 4, it was submitted by the ld. AR of the assessee that the statement of Shri P.Nagarajan recorded u/s 131 on 29-06-1995 is available on pages 19 to 23 of the paper book and our attention was drawn to page no.21 of the paper book and in particular, our attention was drawn to question no.3 and its answer. He pointed out that as per this question no.3, Shri P Nagarajan was asked to explain the manner of utilisation of cash receipts of Rs.3,64,02,256/- and as per the reply, it was submitted that Rs.105 lakhs was utilized for project expenses outside the regular books and Rs.52.00 lakhs as advance made to contractors/suppliers etc. Thereafter, he has drawn our attention to question no.6 on page-22 and its reply on page-22 & 23 of the paper

book as per which it was explained that he is disclosing Rs.259.00 lakhs as unaccounted income for the assessment year 1995-96 and 1996-97 in the hands of the M/s Gem Granite (Karnataka) and Gem Superstructures Pvt.Ltd. and as per the details of this amount of Rs.259.00 lakhs as available on page-23 of the paper book, it includes Rs.35.00 lakhs being unaccounted expenditure in the assessee's case. He further submitted that as per the judgment of the Hon'ble Karnataka High Court, the matter was restored back to the file of the AO for fresh decision with the direction that the AO should examine the claim of the assessee on merit and the assessee is at liberty to place evidence in support of its claim for seeking deduction of Rs.35.00 lakhs as expenditure. He pointed out that in para-3.2 of the order of Id. CIT(A), it is noted by the Id. CIT(A) that the findings of the AO are that the assessee in its letter dated 19-07-2010 has given a chart with regard to his claim of unaccounted expenditure for the present year and as per this chart, there are 14 items claimed by the assessee being recorded expenditure in the seized material and it relates to Gem Wellington project, but no other details or supporting evidence have been produced during the assessment proceedings. He submitted that in the facts of the present case, it is not proper on the part of the A.O. to raise objection that no other evidence was brought on record because, when the expenses in found noted in the seized material, no other evidence should be expected for unaccounted expenditure.

10. He further submitted that the next objection of the AO is that all these expenses have been claimed to have incurred by way of cash payment and identity of the payees are not being furnished. In this regard, the explanation of the assessee as per Id. AR of the assessee is that when the expenses is as per the details noted in the seized material itself and on the basis of same seized material, receipts are taxed as income, then for the expenses incurred as per the said material should also be accepted unless there is some specific objection and it cannot be said that for such unaccounted expenditure also, evidence should be available with the assessee. He submitted that under these facts, deduction should be allowed for these expenses.

11. The Id. DR of the revenue supported the orders of the authorities below.

12. We have considered the rival submissions. First of all we reproduce Para 3 to 3.12 of the order of the Id. CIT (A) for ready reference.

“3. The material information available on records reveals that the appellant undertook two projects viz. (i) Gem Plaza and (ii) Gem Wellington. The search proceedings revealed that unaccounted on-money collected by the appellant was 40% in cash and 60% through cheque from prospective buyers. The entire 60% cheque payment was collected during the previous year relevant to the assessment year 1995-96. A statement

was recorded from the Managing Director on 29/6/1995 and in answer to question No.6 showed unaccounted receipts

Description	MIs Gem Granites 'Gem Plaza' (Rs.)	M/s GSPL 'Gem Wellington' (Rs.)	Total (Rs.)
Unaccounted receipts	2,07,89,400	1,56,12,856	3,64,02,256
Unaccounted expenditure	70,00,000	35,00,000	1,05,00,000
Net contract receipts for offered taxation	1,37,89,400	1,21,12,856	2,59,02,256

3.1 In so far as the claim of the cash expenses of Rs.35.00 lakhs is concerned, it is claimed to have been incurred for extra work buildings and no evidence was produced by the appellant to substantiate its claim; consequently, it was disallowed by the AO.

i) As per the assessment order) the findings of the AO are that the appellant) in its letter dated 19/7/2B1B) has given a chart in regard to its claim of unaccounted expenditure of Rs.35)BB)BBB/- for the assessment year 1996-97. The chart filed shows 14 items ,as claimed by the appellant being recorded expenditure in the seized and that relates to (Gem Wellington) project. However) no other details or supporting documents have been produced during the reassessment proceedings.

ii) All these items of expenses have been claimed to be by way of cash payments and identities of the payees have not been "furnished even in respect of 12 names in the list. The exact dates of these items of expenses and their further break-up were not made available. Further, the proviso (2) to section 4BA(3) is attracted in respect of the payments made in cash exceeding RS.10,000/- each.

iii) The appellant i was not: in a position to link the unaccounted expenses with extra work claimed to have been

carried out for the purchase of the flats. Further) the figures culled out from the records of the appellant indicate that unaccounted amounts have been just worked out by the appellant on rough estimate without any basis (perhaps) the AO took that "these figures represent in round figures).

iv) According to the AO) the, expenditure claimed for extra work in respect of purchaser is not linked to the project undertaken. For instance, a sum of Rs.3,50,000/-has been .*in*curred on earth work) which is usually undertaken for the project at the commencement of the project and it would not have any link to extra work, if any, to be carried out in respect of purchase of flats. Similarly, a sum of Rs.6,00,000/- has been claimed as (hut clearance compensation and waste removable expenses of Rs.50~000/- and these items of expenses are normally incurred at the beginning of 'the project before the commencement of construction of apartments/ residential flats.

v. The statement of the Managing Director was recorded on 21/4/1995, 13/6/1995 and 29/6/2995. The MD of the appellant company failed to explain the entries relating to the unaccounted expenses. However, in his statement dated 21/4/1995 he had deposed that the total unaccounted expenditure of (Gem Plaza' and (Gem Wellington~ put together was at about, Rs. 50 lakhs only out subsequently the MD has increased it to Rs .105 'lakhs on an approximate basis and bifurcated the figure between the two projects i. e. (Gem Plaza) and (Gem Wellington) in the ratio of 2:1.

vi) The MD; in his statement dated 13/6/1995~ has clearly admitted the fact that the quantum of Rs .105 lakhs mentioned

above represents unaccounted expenditure on approximate basis and the list of the said expenses cannot be furnished. Similarly J he has admitted in his statement on 13/6/1995 that the list of expenses cannot be produced.

vii) No copy of such agreement has been furnished in support of the appellant) s claim that the appellant

vii) No copy of such agreement has been furnished in support of the appellant) s claim that the appellant was required to carry out certain extra works required by the purchaser at the cost of the appellant and therefore, the appellant had to incur such expenditure to meet the commitment in terms of the agreement.

viii. Even after the project had been completed, it remained an admitted fact that the appellant is not in position to furnish party-wise extra work done at the cost of the appellant. No evidence has been led by the appellant to the circumstances under which the appellant had to carry out extra work for the purchaser of the flat though the Hon'ble High Court had extended the liberty to the appellant to place such evidence in support of its claim. Despite this fact the appellant failed during the reassessment proceedings to produce any supporting evidence for verification.

ix. Working out the expenditure on estimated basis by converting the coded form into the correct form is not correct unless it is established and proved that the payments received have been actually incurred.

3.2 During the course of appeal, the appellant submitted in writing dated 18/4/2013, 10/5/2013 and 26/7/2013, the gist of which is as under;

(a) The Hon'ble High Court in its order date 15/2/2010 has held that, where the AO by relying on seized material brings income to assessment, the corresponding expenditure emanating from the same seized material cannot be ignored and, hence, needs to be appropriately

given effect to and remanded the issue back to the files of the AO to examine the matter on merits. The AO was not justified in denying the claim for expenditure as the same is against the direction of the Hon}ble High Court.

(b) The Revenue cannot pick and choose the seized material and make addition only on unaccounted income without taking into consideration the information as regards the expenditure which too forms part of the seized material. If unaccounted receipts are considered as gross income on the basis of the seized materials} corresponding expenditure noted in the same seized material is not allowed. -

c) As regards the expenditure to the tune of Rs.1.05 Crores, one-third which pertains to "Gem Wellington" project of the appellant was made contemporaneously during the recording of statement u/s 132(4) of the Act and thus was not an after-thought or a contrived substance.

d) The provisions of sec.132(4A) of the Act casts a presumptive fiction on the seized material. The AO also failed to appreciate the provisions of section of 292C of the Act, which extends the presumptive fiction in the section 132(4A) of the Act. The AO, therefore, did not follow the statutory dictum in respect of the material emanating from the seized material and disclosure u/s 132(4A) of the Act.

e) The detailed break-up of the expenditure of Rs.35.00 lakhs were extracted from the seized material submitted during the assessment proceedings and the same was explained in detail to the AO. However, it was further submitted that disallowance was excessive and required to be reduced substantially

(f) If the expenditure of Rs.35,00,000/- is not allowed, the result of taxing the entire receipts would be absurd. It may be seen that the extent of income from the said project would be around

32%, which would be quite high in comparison to the profit of comparable cases of similar line of business.

(g) The AO proceeded to pass the order of assessment without providing an opportunity to rebut the contentions; thus, the principle of natural justice has not been adhered to.

(h) The appellant has placed reliance on the judgment of the Hon'ble High Court of Delhi in *CIT v. Indeo Airways Pvt. Ltd.* (2012) 349 ITR 85 (Delhi) and contends that the appellant's case is totally covered by this judgment and thus the expenditure has necessarily to be allowed in the interest of justice and equity. (i) There are payments on several occasions and are well within the limits of payment under the Act. No provisions have been contravened.

3.3 As already mentioned above, in the original assessment, the AO has disallowed the appellant's claim of unaccounted ash expenses of Rs.35.00 lakhs. My predecessor allowed the appellant's claim and, in further appeal, the Hon'ble ITAT upheld my predecessor's decision by observing thus:

"4.4 We have carefully considered the relevant facts and the argument advanced. Just like the unaccounted income is taxed on the basis of seized material, the unaccounted expenses are also required to be allowed as recorded in the same seized material. The details were filed during the course of search proceedings itself. The seized material reveals the project expenses and no other expenses. It is also an established fact that for the extra work carried out, the assessee has received huge sum. However, for carrying out such extra work, the expenses incurred were also not recorded in regular books of accounts. In such a situation, the assessee is entitled

to deduction of unaccounted expenditure recorded in the seized material, since there is no finding that the amount is exceeding the limit prescribed under section 40A(3) , disallowance invoking provision of sec. 40A(3) cannot be made. we, accordingly, hold that the unaccounted expenditure will form part of project expenses to be allowed as per the method of accounting employed by the assessee".

3.4 Being aggrieved by the order of the Hon'ble ITAT the Department assailed the matter before the Hon'ble High Court of Karnataka and vide order dated 15/2/2010 remanded the matter to the AD to examine the claim of the appellant on merits with the following directions:

"Re - Question Nos.3 & 4: These two questions being interlinked both are taken up for consideration. The assessee had claimed unaccounted cash expenses of Rs. 35, 00, 000/- as amount spent in respect of the construction of flats and accordingly, sought for allowing the same as expenses. It was disallowed by the Assessing Officer on the ground that it was only an attempt to reduce the taxable unaccounted incomes. The Appellate Authorities reversed this finding on the ground that when the Assessing officer treated the unaccounted receipts as gross income on the basis of seized materials, then the expenditure noted in the same diary cannot be ignored as irrelevant and accordingly, allowed the deduction claimed by the "assessee. This order of the Assessing Officer was confirmed by the Tribunal. During the course of search proceedings, statement of Shri Nagarajan was recorded wherein lit was stated that in respect of Gem wellington project"Rs.35 lakhs had been spent and it was recorded in the diary/not books seized during the course of search. When the" Assessing officer accepted the figure found in the diary/note books seized as gross undisclosed income in respect, of Gem wellington project, the

Assessing Officer could not have ignored the corresponding expenditure found in the same diary/note books, while considering the claim of the assessee for deduction. when unaccounted receipts are taken as gross income on the basis of the seized material, then automatically expenditure noted in the same seized materials ought to have been considered and allowed, if found genuine. The rejection of the claim in toto is erroneous. The Appellate Authority has proceeded to allow the expenditure claimed by the assessee in toto without considering as to whether the said expenditure has in fact been incurred or not by examining the genuineness of the claim either by itself or by remanding the matter to the Assessing officer. In this regard, the submission of learned counsel Shri Sheshachala which is to the effect that no evidence had been placed by the assessee either before the Assessing Authority or before the Appellate Authority to substantiate its claim that in fact an amount of Rs.35 lakhs had been expended towards extra work undertaken by the assessee and is a matter of evidence is required to be accepted and accordingly, we answer the question of law No.3 formulated herein above in the negative and remand the matter to the Assessing officer to examine the claim of the assessee on merits and the assessee is at liberty to place such evidence in support of its claim for seeking deduction of Rs.35 lakhs as expenditure.

3.5 During the course of reassessment proceedings) the AO had issued a notice u/s 143(2) and 142(1) on 4/6/2010 calling for specific details. The appellant furnished details of unaccounted expenses relating to (Gem Wellington) project vide its letter dated 19/7/2010. Details of expenses were also furnished at the time of appeal hearing and the same are reproduced below:

No	Nature of Expenses	Unaccounted amount furnished
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Before the AO(Rs.) Drg.appeal hearing (Rs.)

1	Earth work	3,50,000	3,50,000
2	Waste removal	50,000	50,000
3	Bar bending	50,000	50,000
4	Sand	37,500	37,500
5	Timber	1,22,000	1,22,000
6	Roof concrete labour	5,00,000	5,00,000
7	Cement	3,00,000	3,00,000
8	Electrical contract	30,000	30,000
9	-do-	50,000	50,000
10	Steel	4,00,000	4,00,000
11	Hut clearance compensation	6,00,000	6,00,000
12	Aluminium fabrication	2,00,000	2,00,000
13	Granites & Tiles	3,00,000	3,00,000
14	Wood purchases	5,14,500	5,14,500
	Total	35,04,000	35,04,000

3.6 No further break-up, party-wise and date-wise, of unaccounted payment was furnished during the course of assessment proceedings or during appeal proceedings.

3.7 I find merit in the AO's observation that Rs.3,50,000/- has been incurred for earth work, sum of Rs.6,00,000/- for hut clearance compensation and Rs.50,000/- for waste removal and that these kind of expenses are normally incurred at the beginning of the project or before the commencement of construction of flats/apartments. As per information available on record, the appellant commenced its project during the previous year relevant to the assessment year 1993-94 on a total area of 70640 sq.ft. and at the end of the accounting period 54462 sq.ft had been constructed and handed over to the prospective buyers. Thus, a major Part of the project has already been completed upto year ending 31/3/1995. It is obvious that the aforesaid expenses

were incurred prior to the previous relevant to the assessment year under consideration.

3.8 As per the above para 3.8 As per the directions of the Hon'ble High Court "amount of Rs.35.00 lakhs had been expended towards the extra work undertaken by the appellant is a matter of evidence is required to be accepted". In view of this, the appellant should have produced such evidence in support of its claim; however, evidence in regard to unaccounted expenditure was not produced either before the AO or during the appellate proceedings. The appellant vehemently argued that, if unaccounted receipts are considered as gross income on the basis of seized materials, deduction for corresponding expenditure noted in the same seized material needs to be accorded in the computation of income. No evidence has been furnished and the direction of the Hon'ble High Court is not complied with.

3.9 The appellant furnished list of work undertaken and the payments exceed the prescribed limit. During the relevant period any expenditure incurred in a sum of Rs.2,500/- otherwise than by a crossed cheque drawn on bank or by a crossed bank draft attracts the provisions of section 40A(3) of the Act.

3.10 The appellant has placed reliance on the judgment of the Hon'ble High Court of Delhi in CIT Vs Indeo Airways Pvt.Ltd. (2012) 349 ITR 85(Delhi) and it was submitted that the ruling in the case of Indeo Airways (Supra) squarely apply to the appellant's cs.

Therefore, the expenditure of Rs.35.00 lakhs has to be necessarily allowed.

3.11 In this context, I would refer to the appellant's own case where the Hon'ble High Court of Karnataka had remanded the matter to the AO with a specific direction to the AO as well as the appellant which reads as under;

“.....the assessee is at liberty to place such evidence in support of its claim for seeking deduction of Rs.35.00 lakhs as expenditure....”

3.12 In view of this direction, the appellant ought to have produced evidence in support of the expenditure rather than relying on the judicial ruling cited (supra). As discussed in detail above, I am inclined to agree with the AO's findings and the disallowance of Rs.35.00 lakhs is upheld”.

13. From the above Paras re-produced from the order of the Id. CIT(A), it is seen that the details were furnished regarding expenses of Rs.35.00 lakhs before the AO and the Id. CIT(A) also. The claim of expenses of Rs.35.00 lakhs is against unaccounted receipts as per the same seized material of Rs.156.12 lakhs as noted by the Id. CIT (A) in para-3 reproduced above. This is not the case of AO that this claim of the assessee regarding expenses of Rs.35.00 lakhs against unaccounted receipt of Rs.156.00 lakhs is excessive or unreasonable. The objection is regarding supporting evidence. In our considered opinion, for such un-accounted expenditure, supporting evidences may

not be available in most of the cases but since the expenses are noted in the same seized material as per which the receipt is being taxed of Rs.156.00 lakhs and the claim of such expenses is not excessive and unreasonable and no specific defect has been pointed out by the authorities below in the claim except asking for supporting evidence, we are of the considered opinion, that the assessee was able to establish the incurring of expenditure by way of notings in the seized material and furnishing of the details of the expenses item wise and this is not the case of the revenue that such details are not as per the notings in the seized material. Hence, we delete this disallowance. Accordingly, ground no.2 to 4 are allowed.

14. Regarding ground no.5, various arguments were made by both sides but this issue is consequential and we hold accordingly.

15. The assessee has also raised an additional ground as per which, the assessee says that instead of Rs. 13.34 lacs allowed by CIT (A), he should have allowed the full amount of claim of Rs. 52 lacs. In this regard, we heard both sides but we find that this is the finding of CIT (A) that this claim does not arise from the assessment order. Learned AR of the assessee could not controvert this finding of CIT (A) and hence, we find no merit in the additional ground and therefore, the same is rejected.

16. In the result, the appeal of the assessee is partly allowed in the terms indicated above.

17. In the combined result, the appeal of the revenue is dismissed and the appeal of the assessee is partly allowed.

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-
(ASHA VIJAYARAGHAVAN)
JUDICAL MEMBER

Place: Bangalore:
D a t e d : 03.11.2016
am*

Sd/-
(A.K. GARODIA)
ACCOUNTANT MEMBER

Copy to :

- 1 Appellant
- 2 Respondent
- 3 CIT(A)-II Bangalore
- 4 CIT
- 5 DR, ITAT, Bangalore.
- 6 Guard file

By order
AR, ITAT, Bangalore

1. श्रुतलेख की तारीख.....
DATE OF DICTATION.....
2. तारीख, जिस पर टाइप किया हुआ मसौदे, संबंधित सदस्य के सामने रखा गया है
DATE ON WHICH TYPED DRAFT IS PLACED BEFORE THE DICTATING MEMBER.....
3. तारीख जिस पर अनुमोदित मसौदे व. निजी सचिव/निजी सचिव के पास वापस आए
DATE ON WHICH THE APPROVED DRAFT COMES TO THE PS/Sr.PS.....
4. घोषणा के लिए आदेश संबंधित सदस्य के सामने रखने की तिथि
DATE ON WHICH THE ORDER IS PLACED BEFORE THE DICTATING MEMBER FOR PRONOUNCEMENT.....
5. आदेश नि.सचिव/व.नि.सचिव के पास वापस आने की तिथि
DATE ON WHICH THE ORDER COMES BACK TO THE PS/Sr.PS.....
6. आदेश अपलोड करने की तिथि
DATE OF UPLOADING THE ORDER ON WEBSITE.....
7. अगर अपलोड नहीं किया तो, उसका कारण
IF NOT UPLOADED, FURNISH THE REASON FOR DOING SO.....
8. बेंच लिपिक के पास फाइल जाने की तिथि
DATE ON WHICH THE FILE GOES TO THE BENCH CLERK.....
9. आदेश ज़ेरोक्स/पृष्ठांकन के लिए भेजने की तिथि
DATE ON WHICH ORDER GOES FOR XEROX & ENDORSEMENT.....
10. फाइल मुख्य लिपिक के पास जाने की तिथि
DATE ON WHICH THE FILE GOES TO THE HEAD CLERK.....
11. आदेश पर हस्ताक्षर के लिए फाइल सहायक रजिस्ट्रार के पास जाने की तिथि
THE DATE ON WHICH THE FILE GOES TO THE ASSISTANT REGISTRAR FOR SIGNATURE ON THE ORDER.....
12. अधिकरण आदेश के प्रेषण के लिए फाइल प्रेषण विभाग में जाने की तिथि
THE DATE ON WHICH THE FILE GOES TO DESPATCH SECTION FOR DESPATCH OF THE TRIBUNAL ORDER.....
13. आदेश की प्रेषण की तिथि
DATE OF DESPATCH OF ORDER.....