

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCH 'B', BANGALORE**

**BEFORE SHRI S.K.YADAV, JUDICIAL MEMBER
AND
SHRI A. K. GARODIA, ACCOUNTANT MEMBER**

**IT (TP) A No.1574 (Bang) 2013
(Assessment year 2005-06)**

M/s July Systems & Technologies Pvt. Ltd.,
No.17/9C, 4th Floor, Maruthi Chambers,
Rupena Agrahara, Hosur Rod,
Bangalore -560 068

Pan No.AAFCB6543M

Appellant

Vs

The Income Tax Officer,
Ward-11(2),
Bangalore

Respondent

**Assessee by : Shri K.R.Pradeep, CA
Revenue by : Shri AR V. Sreenivasan, JCIT**

**Date of hearing : 23-08-2016
Date of pronouncement: : 18-10-2016**

ORDER

PER SHRI A.K.GARODIA, AM

This is assessee's appeal directed against the order of the ld.
CIT(A)-IV, Bangalore dated 16-09-2013 for assessment year 2005-06.

2. The grounds raised by the assessee in its appeal are as under;

*"1.That the order of the Assessing Officer and the
Transfer Pricing Officer is against the law, facts,
circumstances, natural justice, equity and all other known
principles of law.*

2. That the total income computed and the total tax computed is hereby disputed.

3. The authorities below erred in bringing to tax a sum of Rs.1,39,41,862/- under section 92C r.w.s 92CA of the Act as per the communication/order of the Transfer Pricing Officer.

4. The authorities below erred in holding that ipso facto the determination/calculation of arm's length price amounts to earning of income by the appellant, thereby taxable in its hands.

5. The order of the Transfer pricing officer and that of the AO is in clear violation of the law on this issue and the principles enunciated by various courts more particularly on the issue of reference, sanction of approval, recording of reasons and lack of satisfaction.

6. That the findings, reasons, conclusions of the TPO are a bundle of contradictions and clearly unsustainable in law and the order u/s 92CA is totally against the circular and legislative intent.

7. The TPO/ AO erred in ignoring the method followed by the appellant. The TPO/ AO ought to have adduced cogent reasons for rejecting the method followed by the appellant before substituting and prescribing a new method.

8. The onus is on the department to establish there is any tax avoidance and it is essential that incontrovertible evidences are in the possession of the AO before a reference is made as held by the Supreme Court in 131 ITR 597 and further has erred in not relying on the circular.

9. The authorities below erred in incorrectly selecting the comparable ignoring the judicial pronouncements and the applicable law in this regard.

10. The authorities below erred in not applying the filters particularly filter of exceptional profit and further erred in not making appropriate adjustment as per Rule 10B(3).

11. The authorities below failed to make the necessary

adjustment as is required in terms of Rule 10B(2).

12.The TPO erred in ignoring the fact that before making an adjustment neither a comparable transaction entered into has been identified nor the enterprise which has entered such a transaction has been identified. Unless these two are identified as explained in Rule 10B(2) no further proceedings are possible. In this case, in view of non-identification, the entire order requires to be vacated.

13.The authorities below erred in not applying the correct method as contemplated in Rule 10C of the IT Rules.

14.The assessee denies the liability for interest u/s. 234B of Rs.23,48,575/-. Further prays that the interest if any should be levied only on returned income.

15.The Assessing Officer ought to have given an opportunity of hearing before levy of interest u/s 234B.

16. Without prejudice to the appellant's right of seeking waiver before appropriate authority the appellant begs for consequential relief in the levy of interest u/s 234B.

17. For the above and the grounds and reasons which may be submitted during the course of hearing of this appeal, the assessee requests that the appeal be allowed as prayed and justice be rendered”.

3. At the very outset, ld. AR of the assessee submitted a chart and pointed out that the assessee is requesting for exclusion of seven comparables on account of functional dissimilarity and out of the same, one company has to be excluded on account of RPT filter also i.e. M/s Bodhtree Consulting Ltd., He placed reliance on the Tribunal order rendered in the case of ACIT Vs McAfee Software (Ind.) Pvt. Ltd., in IT(TP) A No.04(B)/2012 dated 18-03-2016, copy available on pages -1

to 21 of the paper book and he submitted that as per this Tribunal order, the issue regarding all the seven comparables is covered in favour of the assessee. The ld. DR of the revenue supported the order of the authorities below.

4. We have considered the vial submissions. We find that as per the functional profile of M/s McAfee Software (Ind.) Pvt. Ltd., noted by the Tribunal in the judgment cited by ld. AR of the assessee, this company is engaged in providing software development services to its AE. In the present case, the functional profile of the assessee company has been noted by the TPO on page-2 & 3 of his order as per which the assessee company is also providing software services to its AE and the ld. DR of the revenue also could not point out any difference in facts in the present case and in the case of M/s McAfee Software (Ind.)Pvt. Ltd., (Supra). Hence, we examine this claim of the ld. AR of the assessee that these seven comparables of which exclusion is being sought for by the assessee is covered in favour of the assessee or not. As per the chart submitted by the ld. AR of the assessee, Para no.10.2 to 10.8 of this Tribunal order are relevant in respect of these seven comparables and hence, we re-produce these paras of the Tribunal order from pages-7 to 16 of the Tribunal order;

“Infosys Technologies Ltd., Exensys Software Solutions Ltd
10.2. Ld.CIT(A) has excluded Infosys and Exensys, on the basis of functional dissimilarity and having extraordinary event during the year. Exensys was

having extraordinary profits by way of amalgamation of companies during the year. Infosys was excluded having different functionality of products, having high turnover and brand name. Following

the decision of Agnity Technologies Vs. ITO of ITAT as approved by the Hon'ble Delhi High Court, Infosys cannot be considered as comparable. The same view was held by Co-ordinate Bench in the case of ITO Vs. M/s. Sunquest Information Systems (India) Private Limited, in IT(TP)A No.

IT(TP)A Nos. 04/Bang/2012 & 1388/Bang/2011 1302/Bang/2011 dt. 11-06-2015 (supra). Since the order of Ld.CIT(A) is in agreement with the decision on these two comparables by various Coordinate Benches, we uphold the same. Bodhtree Consulting Ltd.,:

10.3. This company was retained by Ld.CIT(A) but Assessee objects on the basis of functionality. However, as seen from the orders of Co-ordinate Benches in the case of ITO Vs. M/s. Sunquest Information Systems (India) Private Limited, in IT(TP)A No. 1302/Bang/2011 dt. 11-06-2015 (supra) as well as DCIT Vs. Toshiba embedded Software (I) Pvt. Ltd., in IT(TP)A No.1/Bang/2012 dt. 10-05-2013, Bodhtree Consulting Ltd., was accepted as a comparable. However, in the case of Cordys Software India P. Ltd., in ITA No. 1451/Hyd/2010 dt. 13-06-2014 (Where one of us, AM is the author) has considered in detail and excluded the same for the following reasons:

"1. Bodhtree Consulting Ltd.

The learned counsel submitted that this company should be rejected under the following TPO's filters:

• Related party transactions filter: As per schedule 4 of the balance sheet, the company has investments in Perigon, LIC,

USA and as per the response u/s 133(6); the company has export sales to Perigon LIC, USA of Rs. 133.90 lakhs, being 34.68% of the total turnover.

• Functionally different filter: The company in its response to notice u/s133(6) has stated that it provides e-paper solutions, data cleansing software, website development and other customized software and also state that the e-paper solutions and data cleansing services would come under the category of IT enabled services”.

IT(TP)A Nos. 04/Bang/2012 & 1388/Bang/2011 Considering the above, we direct that the above company has to be excluded on the reason of RPT of more than 25% and functionality.

Lanco Global Systems Ltd., :

10.4. This company even though included by TPO and has not been objected to by Assessee, was rejected by the CIT(A) on the reason of low profit margin. This is not a valid ground. Only continuous loss making companies are being excluded from the comparability. If this argument was accepted, the high profit making companies are also to be excluded. This is not the purpose for which TP analysis is being undertaken. Therefore, keeping the principles laid down by the Special Bench of ITAT in the case of Maersk Global Centers (India) P. Ltd 43 Taxmann.com 100 Mumbai(SB), we, consider the same as comparable and retain it in the list. Sankhya Infotech Ltd., Thirdware Solution Ltd., & Tata Elxsi Ltd., :

10.5. These three companies are rejected as comparables on functionality in the case of ITO Vs. M/s. Sunquest Information Systems (India) Private Limited, in IT(TP)A No. 1302/Bang/2011 dt. 11-06-2015 (supra) (paras 19- 20, 22-26, 27-30 restively) and in the case of

Cordys Software India P. Ltd., in ITA No. 1451/Hyd/2010 dt. 13-06-2014 (supra) at Para No.13. The analysis by the Co-ordinate Benches is as under:

“Sankhya Infotech Limited (‘Sankhya’)

19. It was submitted by the learned counsel for the Assessee that Sankhya is engaged in the business of development of software products & services and training. The company focuses on the development of niche products for the transport and aviation industry. However, segmental information in relation to the above mentioned activities is not available in public domain. Therefore, as Sankhya engages itself in products and services as well as software training, it cannot be considered as a comparable of the Appellant. The products developed and owned by Sankhya are listed below:

(1) SILICONTM Training Suite of Products: The products are a comprehensive enterprise wide training platform that covers the entire spectrum of training in a paperless environment. It comprises of four products:-

- SILICONTM LMS (Training Management Information

- SILICONTM QT (Online Assessment System)

- SILICONTM LCMS (Learning Content Management System)

- IRMAQTM : This is an integrated resource planning, management tracking system exclusively developed for Airline operations. It is an end-to-end solution for all Flight Operations.

- Sakai CLE : This is a widely used and popular open source LMS used in many leading educational institutions and corporate. The relevant extract from the Annual report substantiating that the company also engages in different activities

is reproduced below:

“2. Activities

The company as engaged in the business of development of Software Products & Services and training. The production

of software is not capable of being expressed in any generic unit and hence 11 is riot possible to give the information as required by certain clauses of paragraphs 3.4C and 4 D of Part II of Schedule VI of the Companies Act, 1956.” The Delhi Tribunal in ITO v. Colt Technology Services India Pvt. Ltd. (judgment dated 23.10.2012 in ITA No. 609I/Del/2011 for the assessment year 2005-06) has held that the said company is not a comparable to the Assessee therein which was also in the business of software development.

20. The submissions made by the learned counsel for the Assessee are considered. The activities set out above and the decision of the Delhi ITAT rendered in the context of a software development company such as the Assessee makes it amply clear that this company Sankhya cannot be regarded as

a comparable. The same is directed to be excluded from the list of comparable companies.

22. We have considered his submission and find that the ITAT Hyderabad Bench on identical facts, held that the aforesaid two companies viz., Four Soft Ltd., and Thirdware Solutions Ltd., are not comparable companies in Software Development Services companies. The following were the relevant observations:-

“15.4. FOURSOFIT LIMITED : This comparable is objected on the same reason as this company is involved in product development and owns products namely 4S eTrans and 4S eLog. These products are used in Sun Microsystems Inc, in an Application Verification Kit Certified for Enterprises and Assessee have been investing continuously on product developments. Since Assessee is in the product development, having I.P. rights, the same is not comparable.

15.5. THIRDFWARE SOFTWARE SOLUTIONS LIMITED :

This company is objected to by the Assessee on the reason that the said Thirdware Software Solutions Ltd. is engaged in sale of software licence and related services and not a service provider. Referring to the annual report, it was submitted that this comparable was rejected by the ITAT,

Pune in the case of Egain Communications Ltd. This company having revenue from product license and earning extraordinary profit due to intangible owns.

15.6. These three comparable above Flextronics Software Limited, Foursoft Limited and Thirdware Software Solution Limited were analysed by the Coordinate Bench of the Tribunal in the case of Intoto Software Solutions Pvt. Ltd. (supra)

wherein it has been held as under :

"23. The other companies which are objected to by the Assessee are Flextronics Software Limited, Foursoft Limited and Thirdware Software Solution Limited. As far as these three companies are concerned, the learned Counsel appearing on behalf of the Assessee submitted that they are into both software as well as product development. He submitted that the TPO has taken note of the fact these companies are also into product development but has selected these companies as comparables by applying the filter of more than 70% of its revenue being from software development services. The learned Counsel submitted that the functions of these companies are different from the Assessee who was into sole activity of software development for its associated enterprise. He submitted that the TPO has allocated the expenditure in the proportion of the revenue of these companies from software services and software products and has adopted the figure as segmental margin of the company and has taken these companies as comparables. He submitted that by taking the proportionate expenditure, the correct financial results would not emerge. He submitted that nothing prevented the Assessing Officer/TPO from obtaining the segmental details from the respective comparable companies before adopting them as comparable companies and before taking the operating margin for arriving at the arms length price. He submitted that wherever the segmental details are not available, then the said companies should not be taken as comparables. For this purpose, he placed reliance upon the decision of the

Bangalore Tribunal in the case of First Advantage Offshore Services Pvt. Ltd. vs. The DCIT in ITA.No.1252/Bang/2010 wherein these companies were directed to be excluded from the list of comparables.

23. The learned D.R. however, supported the Orders of the authorities below.

24. Having heard both the parties and having gone through the material on record, we find that the TPO at page 37 of his order has brought out the differences between a product company and a software development services provider. Thus, it is clear that he is aware of the functional dissimilarity between a product company and a software development service provider. Having taken note of the difference between the two functions, the Assessing Officer ought not to have taken the companies which are into both the product development as well as software development service provider as comparables unless the segmental details are available. Even if he has adopted the filter of more than 75% of the revenue from the software services for selecting a comparable company, he ought to have taken the segmental results of the software services only. The percentage of expenditure towards the development of software products may differ from company to company and also it may not be proportionate to the sales from the sale of software products. Under section 133(6) of the I.T. Act, the TPO has the power to call for the necessary details from the comparable companies. It is seen that the Assessing Officer/TPO as exercised this power to call for details with regard to the various companies. As seen from the annual report of Foursoft Limited which is reproduced at page 7 of the TPO's Order, the said company has derived income from software licence also and AMCs.

25. As far as Thirdware Software Solution Limited is concerned, we find from the information furnished by the said company that though the said company is also into product development, there are no software products that the company invoiced during the relevant financial year and

the financial results are in respect of services only. Thus, it is clear that there is no sale of software products during the year but the said company might have incurred expenditure towards the development of the software products.

26. As far as Flextronics Software Limited is concerned, we find that at page 90 of his Order, the TPO has also observed that the said company has incurred expenditure for selling of products and has incurred R & D expenditure for development of the products. The above facts clearly demonstrate that there is functional dissimilarity between the Assessee and these companies and without making adjustment for the dissimilarities brought out by the TPO himself, these companies cannot be taken as comparable companies. The method adopted by the TPO to allocate expenditure proportionately to the software development services and software product activity cannot be said to be correct and reasonable. Wherever, the Assessing Officer/TPO cannot make suitable adjustment to the financial results of the comparable companies with the Assessee company to bring them on par with the Assessee, these companies are to be excluded from the list of comparables. Therefore, we direct the Assessing Officer/TPO to exclude these three companies from the list of comparables.

27. The learned counsel for the Assessee submitted before us that TATA Elxsi Ltd., a comparable company out of the 10 excluded by the CIT(A) by applying RPT filter and which gets included in the comparable companies because of 15% RPT being adopted as threshold limit for excluding companies for the purpose of comparability. It was his submission that this company will however, have to be excluded as this company was held to be not comparable with an Assessee such as the Assessee in the present case providing software development services by the ITAT Hyderabad Bench in the case of CNO IT Services (India) Pvt. Ltd. (Formerly known as Conseco Data Services (India) Pvt. Ltd.) Hyderabad vs. DCIT, Circle 1(2) Hyderabad, in ITA.No.1280/Hyd/2010 Assessment Year 2005- 2006 order dated 12.2.2014.

28. We have considered his submission and find that the ITAT Hyderabad Bench on identical facts, held on comparability of TATA Elxsi Ltd. as follows:

"15.7. TATA ELXSI LIMITED : The objection of the Assessee is that TATA Elxsi operating two segments –system communication services and software development services. The TPO accepted the software development services segment in his T.P. analysis and Assessee's objection is that the software development services segment itself comprises of three subservices namely (a) product design services (b)design engineering services and (c) visual computing labs. It was submitted that these services are not akin to Assessee software services and segmental information of only product design services could have been accepted by the TPO as a comparable but not the entire software development service. Since company's operations are functionally different as such, the same is not comparable. Further, Assessee is also objecting on the basis of intangible scale of operations. The coordinate bench in the case of Intoto (supra) considered the issue as under in Para 22:

"22 Tata Elxsi Limited : As regards this company, the learned Counsel appearing on behalf of the Assessee, filed before us the reply of Tata Elxsi Limited to the Addl. CIT (Transfer Pricing), Hyderabad, wherein the concerned Officer has been informed that Tata Elxsi Limited is specialised Embedded Software Development Service Provider and that it cannot be compared with any other software development company. It was submitted that because of the specialisation and also because of diverse nature of its business, it is very difficult to scale-up the operations of Tata Elxsi Limited. In view of this, Tata Elxsi Limited has informed that it is not fair to use its financial numbers to compare it with any other company. The communication dated 25th August, 2009 to the TPO is placed before us. As this communication was not before the TPO at the time of transfer pricing adjustment we deem it fit and proper to remand this issue also to the file of the TPO to

reconsider adopting this company as the comparable in the light of observations of this company to the TPO in the case of another Assessee. In the result, the Assessing Officer/TPO is directed to reconsider the issue in accordance with law, after affording a reasonable opportunity of being heard to the Assessee.” Keeping the Assessee’s objections and the decisions of the Coordinate Bench, prima facie, we are of the view that TATA Elxsi Limited is functionally different and has incomparable size to that of the Assessee. Further, we are unable to verify whether the segmental profits adopted by the TPO pertain to entire software development services or pertain to limited service akin to Assessee services. Since, these aspects are not clear from the data furnished before us, we direct the TPO to examine and in case, the segmental profits of a particular service is not available, then, to exclude the TATA Elxsi Limited from the list of comparables. Accordingly, this issue is restored to the file of TPO for examination and to decide in accordance with law and facts, after affording reasonable opportunity of being heard to Assessee.”

29. Though the issue has been set aside to the AO in the aforesaid decision, the ITAT Hyderabad in the case of NTT Data India Enterprise Application Services Pvt. Ltd., ITA No.1612/Hyd/2010 order dated 23.10.2013 and in a subsequent

ruling in the case of Invensys Development Centre (India) Pvt. Ltd., ITA No.1256/Hyd/2010 order dated 28.2.2014, held that TATA Elxsi is not functionally comparable with that of a software development service provider such as the Assessee.

30. In view of the aforesaid decision rendered on identical facts and circumstances, we are of the view that TATA Elxsi Ltd., should be excluded from the list of comparable companies.

“13. Similarly, the other cases, Bodhtree consulting Ltd, Four Soft Ltd, Infosys., Sankhya Infotech Ltd., Thirdware Solutions Ltd, Tata Elexi (seg) etc, are also to be excluded as they are

considered and analysed in various cases relied on about functionality and why the same are not comparable to the companies like Assessee. Bodhtree consulting Ltd also fails RPT filter as contended. In view of this, we are not discussing above comparables in detail, but, suffice to say that Assessee' submissions are valid. The AO is directed to exclude the above comparables and rework out the arm's length margin accordingly. The ground No.8 and additional ground raised by Assessee are considered as allowed".

In view of the above, the above three companies are to be excluded. Sasken Network Systems Ltd.,

R S Software (India) Ltd.,

Visualsoft Technologies Ltd., and

Sasken Communication Technologies Ltd.,

10.6 Since there is no objection from Assessee and was selected by TPO, the above companies are retained.

Four Soft Ltd.,

10.7. The objection by Assessee is that this company is a product company. was analysed and accepted in the case of ITO Vs. M/s. Sunquest Information Systems (India) Private Limited, in IT(TP)A No. 1302/Bang/2011 dt. 11-06-2015 (supra) Para 22. It was held that the said company ahs derived income from software license and AMCs. Since functionality was already analysed, respectfully following the Co-ordinate Benches also, the same was to be excluded.

i. Intoto Software India Pvt. Ltd., ITA No. 1196/Hyd/2010;

ii. Cordys Software India P. Ltd., ITA No. 1451/Hyd/2010

Geometric Software Solutions Company Ltd.,:

10.8. Even though this company was accepted as comparable in ITO Vs. M/s. Sunquest Information Systems (India) Private Limited, in IT(TP)A No.

1302/Bang/2011 dt. 11-06-2015 (supra) and Cordys Software India P. Ltd., in ITA No. 1451/Hyd/2010 dt. 13-06-2014 (supra) and was not objected to, we find that the Co-ordinate Bench at Bangalore in the case of DCIT Vs. Toshiba embedded Software (I) Pvt. Ltd., in IT(TP)A No. 1/Bang/2012 dt. 10-05-2013 has considered that this is in product development. We have perused the TPO's order. In page 85 and 86 of the order, this comparable was analysed. TPO records that there are product sales to the extent of 18%. Segmental profits are not available. On assumptions, this company was retained. We are of the opinion that being a product based company, the same is not strictly comparable to a service company like Assessee. In the absence of segmental profit of service income, we have to exclude the same. Following the decision in the case of DCIT Vs. Toshiba embedded Software (I) Pvt. Ltd., in IT(TP)A No. 1/Bang/2012 dt. 10-05-2013 (supra), this company is accordingly excluded".

5. As per the above paras re-produced from the Tribunal order rendered in the case of M/s McAfee Software (Ind.) Pvt. Ltd. (Supra), we find that the Tribunal in that case has upheld exclusion of seven comparables i.e....

- 1) M/s Bodhtree Consulting Ltd.,
- 2) M/s Exensys Software Solutions Pvt. Ltd.,
- 3) M/s Sankhya Infotech Ltd.,
- 4) M/s Thirdware Solutions Ltd.,

5) M/s Tata Elxsi Ltd.,

6) Geometric Software Solutions Co. Ltd.,

7) M/s Four Soft Ltd.,

6. Respectfully following this Tribunal order, we direct the AO/TPO that in the present case also, all these seven comparables should be excluded and TP adjustment, if any, should be made, only after excluding these seven comparables. It was agreed by both side that no separate adjudication is called for in respect of any other ground raised by the assessee.

7. In the result, the appeal of the assessee stands partly allowed for statistical purposes.

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

(SUNIL KUMAR YADAV)
JUDICIAL MEMBER

Place: Bangalore:

D a t e d : 18.10.2016

am*

Copy to :

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

(A.K. GARODIA)
ACCOUNTANT MEMBER

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.....