

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A', NEW DELHI**

**BEFORE SH. R. K. PANDA, ACCOUNTANT MEMBER
AND
SH. K. N. CHARY, JUDICIAL MEMBER**

ITA No.5473/Del/2019
Assessment Year: 2009-10

Arihant Technology Pvt. Ltd. WZ-284B, Lane-11, Lajwanti Garden, New Delhi PAN No. AADCA6471D (APPELLANT)	Vs.	Pr. CIT New Delhi (RESPONDENT)
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Appellant by	Sh. Ranjan Chopra, Advocate
Respondent by	Sh. S. S. Rana, CIT DR

Date of hearing:	17/12/2019
Date of Pronouncement:	03/03/2020

ORDER

PER R.K PANDA, AM:

This appeal filed by the assessee is directed against the order dated 22.03.2019 passed u/s.263 of the IT Act for the A.Y.2009-10.

2. Facts of the case, in brief, are that the assessee is a company and filed its return of income on 29.09.2009 declaring total loss of Rs.1,12,18,000/-. Subsequently, on the basis of information provided by the Investigation Wing that the assessee

has received accommodation entry from companies floated by Sh. Surinder Kumar Jain and Sh. V. K. Jain, the case of the assessee was reopened by issue of notice u/s. 148 after recording the reasons. The AO completed the assessment u/s. 148/143 (3) accepting the returned loss.

3. Subsequently, the Ld. Pr.CIT examined the assessment record and noted that the AO has not verified the information received from the DIT (Inv.)-"II", New Delhi vide letter dated 12.03.2013 intimating that the search conducted on Sh. Surinder Kumar Jain and Sh. Virender Jain had shown that they were engaged in providing accommodation entries in lieu of cash through paper/ dummy companies floated by them. The assessee has taken accommodation entry of Rs.40 lacs from M/s. Sri Amarnath Finance Pvt. Ltd. in A.Y.2009-10. He further noted that the AO at the time of disposing off the objection raised by the assessee in para-2 of his order has observed that the assessee company has received accommodation entry from companies floated by the Jain brothers but did not summon the directors of M/s. Sri Amarnath Finance Pvt. Ltd. u/s. 131 of the IT Act in order to verify the genuineness of the transactions and their creditworthiness. He, therefore, issued notice u/s.263 asking the assessee to explain as to why the assessment order dated 29.09.2016 should not be revised u/s. 263 of the IT Act since the order passed by the AO is erroneous as well as prejudicial to the interest of the revenue.

4. The assessee explained that the AO had issued notice u/s. 142 (1)/143 (2) calling for details necessary for finalization of the assessment and the assessee had provided all the requisite details. The AO after considering the copy of income tax return, confirmation, balance sheet and bank statement of M/s. Sri Amarnath Finance Pvt. Ltd. and after considering the reply by the said company in response to notice u/s. 133 (6) completed the assessment u/s. 148 / 143 (3) by accepting the returned loss. Relying on various decisions it was submitted that where two views are possible and the AO has taken one possible view, the order cannot be held to be erroneous. Relying on various other decisions it was submitted that action u/s. 263 can be taken only when there is no enquiry. It was submitted that if the evidences are examined and appreciated by the AO, no proceeding u/s. 263 is possible.

5. However, the Ld. Pr.CIT was not satisfied with the arguments advanced by the assessee. He noted that as per the seized documents found from the premises of Sh. Surinder Kumar Jain and Sh. V. K. Jain, the assessee company has accepted accommodation entry of Rs.40 lacs from M/s. Sri Amarnath Finance Pvt. Ltd. and the AO has not properly verified the identity of the party and its credit worthiness and genuineness of the so called loan of Rs.40 lacs to the assessee company. The AO without taking proper care of the information received from the investigation wing has simply issued notice u/s. 133 (6) to the said company and placed its reply on record. No

further enquiry / investigation was conducted by the AO in this regard though it is apparent from the audit report that this company is managed by Sh. Surinder Kumar Jain, who is one of the directors of this company. Since the AO completed the assessment without conducting proper enquiries / verification for determining the correct total income of the assessee, he held that the order passed by the AO is not only erroneous but also prejudicial to the interest of the revenue. He, therefore, set aside the order of the AO and restored the same to his file for necessary verification and enquiry and complete the assessment denovo.

6. Aggrieved with such order of the Pr. CIT, the assessee is in appeal before the Tribunal by raising the following grounds of appeal :-

1. That having regard to the facts and circumstances of the case, the learned Pr. CIT was unjustified in passing an order of revision u/s. 263 of the Act for the AY 2009-10 and holding that the appellant had taken accommodation entry of Rs.40,00,000/- from S. K. Jain's dummy/ paper company.

2. Without prejudice to the above, with respect to the issue raised by the CIT in the impugned order, the AO examined the said issue of accommodation entry by raising specific questions at assessment stage and the same had been duly replied by the appellant.

3. That having regard to the facts and circumstances of the case, Ld. Pr. CIT was unjustified in holding that the assessment order passed u/s. 148 / 143 (3) to be erroneous

and prejudicial to the interest of the revenue and therefore, the order of the Pr. CIT passed u/s. 263 be cancelled.

4. That the jurisdiction under Section 263 cannot be assumed by Pr. CIT for making roving enquiries on the issue that was already enquired by the AO, however, not expressly discussed in the assessment order passed by the AO without prejudiced to each other.

5. That the learned Pr. CIT has erred in concluding that the appellant had taken accommodation entry to the extent of Rs.40,00,000/- on the ground that AO without making proper inquiry/ investigation had passed the order u/s. 148 /143 (3) of the Act without appreciating the fact that the information / documents called for the AO w.r.t amount of Rs.40,00,000/- were duly furnished with him and only after having convinced with the documents/ details, AO had passed the order.

6. That the Order of learned Pr. CIT is bad in law and on facts and is liable to be set-aside.

7. That the appellant craves the leave to add, amend, modify, delete any of the grounds of appeal before or at the time of hearing and all the above grounds are without prejudice to each other.

7. The Ld. Counsel for the assessee referring to page-1 to page-5 of the paper book drew the attention of the Bench to the copy of the reasons recorded for reopening of the case of the assessee. Referring to page-6 to 9 of the paper book he drew the attention of the Bench to the reply given by the assessee during the course of assessment proceedings. Referring to page 10 of the paper book he drew the attention of the Bench to the letter issued u/s. 133 (6) to M/s. Sri Amarnath Finance Pvt. Ltd. wherein the

AO has called for various details from the said party. Referring to page No.11 of the paper book he drew the attention of the Bench to the reply given by the said party in response to notice u/s. 133 (6). He submitted that the said party had filed the copy of the bank statement for loan given, copy of income tax return, copy of balance sheet and P & L account, copy of ledger account etc. He submitted that the AO after conducting necessary enquiries to his satisfaction has accepted the returned loss filed by the assessee. Therefore, merely because the Ld. Pr. CIT does not agree with the findings of the AO, he cannot hold that the order is erroneous and prejudicial to the interest of the revenue. Referring to the decision of the Hon'ble Delhi High Court in the case of CIT Vs. Software Consultants reported in 341 ITR 240 he submitted that the Hon'ble High Court in the said decision has held where Assessing Officer did not make any addition on issue in respect of which reasons were recorded at the time of issuing notice under section 148, sequitur is that Assessing Officer could not have made an addition on account of said issue and, thus, Commissioner could not have exercised revisional jurisdiction.

8. Referring to the decision of Hon'ble Delhi High court in the case of CIT Vs. Monarch Educational Society reported in 387 ITR 416, he submitted that the Hon'ble High Court in the said decision has held that if no addition is made in respect of issues recorded by the AO for reopening assessment, AO cannot make addition on any other issue in reassessment proceedings. Referring to the decision of Hon'ble Delhi High Court in the case

of Oriental Bank of Commerce Vs. Addl. CIT reported in 272 CTR 56 he submitted that the Hon'ble High Court in the said decision has held that where no additions were made in respect of reasons given for reopening of assessment, it was not open to the AO to independently assessee some other income. Relying on various other decisions he submitted that if the evidence are examined and appreciated by the AO no revision is possible. For the above proposition, he relied on the decision of the Hon'ble Delhi High Court in the case of CIT Vs. DLF Limited reported in 350 ITR 555. Referring to the decision of Hon'ble Delhi High Court in the case of Sunbeam Auto Limited he submitted that provisions of section 263 cannot be invoked for inadequate enquiry. It can be undertaken only if there is a complete lack of enquiry. He submitted that the assessment in the instant case was reopened on the ground that assessee is a beneficiary of share capital as well as share premium from the entry providing companies being controlled by Sh. Surinder Kumar Jain and Sh. Virender Kumar Jain. However, since assessee has not taken any share capital and has taken loan of Rs. 40 lacs and the assessee has submitted all the relevant details required for completion of the assessment, during the course of assessment proceedings, the AO accepted the same and completed the assessment u/s. 148/143 (3). Therefore, the Pr. CIT is not justified in invoking the provisions of section 263 of the IT Act. He submitted that for invoking of provisions u/s. 263, the twin conditions namely the order is erroneous and the order is prejudicial to the interest of the revenue must be satisfied. In the instant case the order cannot

be treated as erroneous since the AO has taken a possible view. Therefore, merely because the order may be prejudicial to the interest of the revenue or that the Pr. CIT does not agree with the conclusion reached by the AO, the Pr.CIT could not have assumed jurisdiction u/s. 263 of the IT Act.

9. The Ld. DR on the other hand referred to the decision of Hon'ble Supreme Court in the case of Daniel Merchants P. Ltd. and another Vs. ITO and submitted that the Hon'ble Supreme Court in the said decision has dismissed the SLP filed by the assessee wherein the CIT had passed order u/s. 263 with observation that the AO did not make any proper enquiry while making the assessment and accepted the explanation of the assessee in so far as receipt of share application money is concerned. He also relied on various other decisions and submitted that the order passed u/s. 263 in the instant case is in accordance with law and, therefore, the same should be upheld. He also relied on the following decisions :-

1. Surya Jyoti Software P. Ltd.
2. Surya Financial Services Ltd. Vs. PCIT
3. Shankar Tradex Private Limited Vs. Pr. CIT
4. Shree Sai City Promoters and Developers Pvt. Ltd. Vs. PCIT

10. We have considered the rival arguments made by both the sides, perused the orders of the AO and the PCIT and the paper

book filed on behalf of the assessee. We have also considered the various decisions cited before us. We find the AO in the instant case had completed the assessment u/s. 143 (3)/148 accepting the returned loss. While completing the assessment the AO had considered the information received from the Investigation Wing regarding the amount of Rs.40 lacs taken by the assessee as accommodation entry. We find the Ld. Pr. CIT invoked jurisdiction u/s. 263 of the IT Act on the ground that the AO while completing the assessment has not applied his mind and passed the order without making required enquiries / Investigation and necessary verification for which the order has become erroneous and prejudicial to the interest of the revenue.

11. It is the submission of the Ld. Counsel for the assessee that the AO while completing the assessment had conducted necessary enquiries by calling for information from the assessee as well as from the lender company by issuing notice u/s. 133 (6). After being satisfied with such information the AO completed the assessment accepting the returned loss. According to the Ld. Counsel for the assessee it is not a case of no enquiry and, therefore, the proceedings and order passed u/s. 263 of the Act are invalid. It is also the submission of the Ld. Counsel for the assessee that merely because the Ld. Pr. CIT does not agree with the conclusion arrived at by the AO, he cannot substitute his own reasons by invoking the power u/s. 263 of the IT Act.

12. We find some force in the arguments of the Ld. Counsel for the assessee. We find the AO in the instant case has reopened the assessment on the basis of the information received from the Investigation Wing that assessee has received accommodation entry of Rs. 40 lacs from M/s. Sri Amarnath Finance Pvt. Ltd., a company controlled by Sh. Surinder Kumar Jain and Sh. Virender Kumar Jain who are known entry operators. We find the AO during the course of assessment proceedings has called for information from the assessee who filed the requisite documents such as the ITR, bank statement, PAN number, confirmation etc. of the lender company. We find the AO had issued notice u/s. 133 (6) to M/s. Sri Amarnath Finance Pvt. Ltd. who responded to such notice and filed the requisite documents as called for by the AO. We, therefore, find force in the arguments advanced by the Ld. Counsel for the assessee that the AO has examined the documents / confirmation in detail and adopted a possible view that the assessee has established the identity and creditworthiness of the lender and the genuineness of the transaction. It has been held in various decisions that action u/s. 263 can be taken only when there is lack of enquiry or no enquiry. However, in the instant case necessary enquiry was conducted. Therefore, merely because the Ld. Pr. CIT does not agree with the manner of enquiry conducted by the AO he cannot substitute his own reasons and held the order to be erroneous and prejudicial to the interest of the revenue.

13. We find under somewhat identical circumstances the coordinate Bench of the Tribunal in the case of Dwarkadhish Buildwell Private Limited Vs. CIT reported in 109 taxman.com 5 (to which one of us is a party) has quashed the 263 proceedings by observing as under :-

20. We have considered the rival arguments made by both the sides, perused the orders of the authorities below and the paper book filed on behalf of the assessee. We have also considered the various decisions cited before u by both the sides. We find the original assessment in the instant case was completed by the Assessing Office u/s. 143 (3) on 31.12.2008 accepting the returned income at Nil. We find the case of the assessee was reopened by issue of notice u/s. 148 after recording reasons and subsequently the Assessing Officer completed the assessment u/s. 143 (3)/147 on 13/12/2011 accepting the returned income and thereby dropping the proceeding initiated u/s. 147 of the IT Act. We find the Ld. CIT held the order passed by Assessing Officer u/s 143 (3)/147 as erroneous and prejudicial to the interest of the revenue on the ground that the Assessing Officer simply accepted the case decision relied on by the assessee in the case of Lovely Exports (P) Ltd. (supra) and the AC decision of Hon'ble Delhi High Court in the case of Nova Promoters Finlease (P) Ltd. {supra}. He was also of the opinion that the AO should have appreciated the evidence gathered by the investigation wing where in certain incriminating material were gathered and the Assessing Officer should have conducted further enquiry which were necessary to gather relevant material which the AO failed to do. According to the Ld. CIT there was complete non application of mind on the part of the AO in not appreciating the material available on record as well as in not following course of further enquiry to gather relevant material. Since there was failure on the part of the AO to apply the provision of law correctly, therefore, he held that the order passed by the AO is both erroneous as well as pre-judicial to the interest of the revenue.

20.1 It is the submission of the Id. Counsel for the assessee that the AO had followed the correct proposition of law available at the time of passing of the order. As per decision of

Hon'ble Supreme Court in the case of Lovely Exports (P) Ltd. {supra} even if the share holders are bogus, addition cannot be made in the hands of the assessee and addition can be made only in the hands of such bogus share holders if their identity is known to the department. It is the submission of the Ld. Counsel for the assessee that for invoking jurisdiction u/s. 263 the order must be both erroneous as well as prejudicial to the interest of the revenue. The twin conditions must be satisfied and absence of any one cannot empower the CIT to invoke jurisdiction u/s. 263. It is also his submission that the Assessing Officer in the instant case had conducted thorough enquiry twice and it is not the case of no enquiry or lack of enquiry.

21. We find some force in the above arguments of the Ld. Counsel for the assessee. We find the AO in the order passed u/s. 143(3)/147 has followed the decision of Hon'ble Supreme Court in the case of Lovely Exports (P) Ltd (supra) in letter and spirit. In the office note, copy of which is available in the paper book, it is seen that the Assessing officer had forwarded information to the concerned AO of the investor companies for taking further necessary action against them. The relevant portion of the office note reads as under :—

"Office Note"

From the record, it is seen that the following company has deposited below mentioned amount of share application money with the assessee M/s. Dwarkadish Build Well Pvt. Ltd. C/o N.K. Jain, Advocate, Naya Bazar, Bhiwani. The assessee has furnished information alongwith supporting documentary evidence with regard to amount of share application money

and after verification of these amounts from the relevant books of a/c as well as from the bank statements, no addition is required to be considered in the said assessee company case. The information of the following company are being referred/sent to the concerned Assessing Officer for taking further necessary action against the below companies.

SI. No.	Name of the entry provider entry	Amount of share application money (in Rs.)
1	Adonis Financial Services Pvt. Ltd. 13/34, WEA, Arya Samaj Road, Karol Bagh,	2500000
2	Aries Crafts Pvt. Ltd. 13/34, WEA, Arya Samaj Road, Karol Bagh	5000000
3	Bhawani Portfolio Pvt. Ltd. 13/34, WEA, Arya Samaj Road, Karol Bagh	3000000
4	Campari Fiscal Services Pvt. Ltd. 13/34, WEA, 4th Floor, Main Arya Samaj Road, Karol Bagh	6000000
5	Corporate Finlease Pvt Ltd. 13/34, WEA, Arya Samaj Road, Karol Bagh	5500000
6	Deep Sea Driling Pvt. Ltd. 13/34, WEA, Arya Samaj Road, Karol Bagh	5500000
7	DU Securities Pvt. Ltd. 13/34, WEA, Arya Samaj Road, Karol Bagh	3000000
8	Ebony Investment Pvt. Ltd. 13/34, WEA, Arya Samaj Road, Karol Bagh	2500000
9	Karol Bagh, Trading Ltd. 203 Dhaka Chambers 2069/39, Naiwala, Karol Bagh, New Delhi	5000000
10	Merta Finance Ltd. 13/34, WEA, Arya Samaj Road,	5000000

	<i>Karol Bagh</i>	
11	<i>Sadguru Finmin Pvt. Ltd. 13/34, WEA, Arya Samaj Road, Karol Bagh</i>	5000000
12	<i>Sai Dwarka Finman Pvt. Ltd. 13/34, WEA, Arya Samaj Road, Karol Bagh</i>	5000000
13	<i>Taurus Iron & Steel Co. Pvt. Ltd. Gohana Distt. Sonapat</i>	3000000
14	<i>Tejasvi Investment Pvt. Ltd. Gohana Distt. Sonapat</i>	5000000
15	<i>Thar Steel Pvt. Ltd. 13/34, WEA, Arya Samaj Road, Karol Bagh</i>	4500000
16	<i>Volga Cresec Pvt. Ltd. 13/34, WEA, Arya Samaj Road, Karol Bagh</i>	5500000
	<i>Total</i>	71000000

22. Thus when the AO passed the order u/s. 147/143 (3), we find he has followed the decision of Hon'ble Supreme Court in the case of *Lovely Exports (P) Ltd.* {supra} in letter and spirit. So far as the allegations of the Ld. CIT that subsequent decision had come for which he referred to the decision of Hon'ble Delhi High Court in the case of *Nova Promoters Finlease* {supra} is concerned we find the Hon'ble Delhi High Court pronounced the said decision on 15.02.2012 whereas the AO in the instant case has passed the order u/s. 143(3)/147 on 13.12.2011. Therefore, we do not find any merit in the allegation of the Ld. CIT of non consideration of the above decision since the same was not available at the time of passing of the assessment order.

23. The Hon'ble Supreme Court in the case of *G. M. Mittal Stainless Steel (P.) Ltd* {supra} at para 5 of the order has observed as under

—

1. *"In this particular case, the CIT has not recorded any reason whatsoever for coming to the conclusion that the Assessing Officer was erroneous in deciding that the power subsidy was capital receipt. Given the fact that the decision of the jurisdictional High Court was operative at the material time, the Assessing Officer could not be said to have erred in law. The fact that this Court had subsequently reversed the decision of the High Court would not justify the CIT in treating the Assessing Officer's decision as erroneous. The power of the CIT under section 263 of the Act must be exercised on the basis of the material that was available to him when he exercised the power. At that time, there was no dispute that the issue whether the power subsidy should be treated as capital receipt had been concluded as against the revenue. The satisfaction of the CIT, therefore, was based on no material either legal or factual which would have given him the jurisdiction to take action under section 263 of the Act."*

24. *So far as the allegation of the Ld. CIT that the AO should have conducted further enquiry which were necessary to gather relevant material which the AO failed to do and there was non application of mind on the part of the AO is concerned, we find in the instant case thorough enquiries were conducted by the AO both at the time of original assessment and at the time of reassessment proceedings. Full details giving the names, addresses, number of shares of nominal value and share premium amount of all the share holders alongwith their bank statements, copy of IT returns, PAN etc. were filed before the AO. Even if the share holders were bogus as per allegation of the revenue in view of the reasons recorded for reopening,*

however, as per prevailing law at that time in view of decision of Hon'ble Supreme Court in the case of Lovely Exports (P) Ltd. {surpa} addition could not have been made in the hands of the assessee and addition, if any, could have been made only in the hands of such bogus share holders. Since AO has taken a plausible view, therefore, it cannot be said that the order of the AO is erroneous.

25. We find the Hon'ble Delhi High Court in the case of Pr. CIT v. Delhi Airport Metro Express (P.) Ltd. [2018] 99 taxmann.com 382/[2017] 398 ITR 8 has held that for the purpose of exercising jurisdiction u./s 263 of the Act, the conclusion that the order of the AO is erroneous and prejudicial to the interest of the revenue has to be preceded by some minimal enquiry. If the PCIT is of the view that the AO did not undertake any enquiry, it becomes incumbent incumbent on the PCIT to conduct such enquiry. If the PCIT does not conduct such basic exercise then the CIT is not justified in setting aside the order u/s. 263 of the IT Act.

26. We find the Hon'ble Delhi High Court in the case of Jyoti Foundation (supra) has held that where revisionary authority opined that further enquiry was required, such enquiry should have been conducted by revisionary authority himself to record finding that assessment order passed by the AO was erroneous and pre judicial to the interest of the revenue. We find Hon'ble Delhi High court in the case of Sunbeam Auto Limited (supra) has held that if the AO, while making an assessment, has made inadequate enquiry that would not by itself give occasion to the CIT to pass order u/s.263 merely because he has different opinion of the matter. Only in the case

of "lack of enquiry" that such a course of action would be open. It has further been held in the said decision that where the view taken by AO was one of the possible views, therefore, the assessment order passed by the AO cannot be held to be prejudicial to the interest of the revenue. The Hon'ble Delhi High court in the case of Anil Kumar Sharma (supra) has held that where it was discernible from record that the AO had applied his mind to an issue in question, Commissioner could not invoke section 263 merely because he has different opinion.

27. So far as the decision relied on by Ld. DR in the case of Deniel Merchants (P) Ltd, (supra) is concerned, the Ld. DR could not controvert the submission of the Ld. Counsel for the assessee that no enquiry was conducted in the said case whereas in the case of the assessee enquiries were conducted twice i.e. during the original assessment proceedings and secondly during the reassessment proceedings. Therefore, the decision relied on by Ld. DR is not applicable to the facts of the present case. We find from a perusal of the paper book that the assessee during the course of original assessment proceedings as well as during reassessment proceedings had filed the requisite details as called for by the AO and the Assessing Officer after considering the same and following the decision of Hon'ble Supreme Court in the case of Lovely Export (P.) Ltd. (supra) which was prevailing at the time of passing of the order completed the assessment and he has informed the AO of the investor companies to pass appropriate order. Therefore, in view of our discussion in the preceding paragraphs the order of the AO in the instant case cannot be held as erroneous. Since for invoking jurisdiction u/s. 263 the twin conditions i.e. order

must be erroneous and the order must be prejudicial to the interest of revenue must be fulfilled and since, we have held that the order is not erroneous, therefore, the twin conditions are not satisfied. Therefore, the Ld. CIT in our opinion could not have invoked jurisdiction u/s. 263 of the IT Act. We, therefore, set aside the order of the CIT passed u/s. 263 of the IT Act and the grounds raised by the assessee are allowed.

28. In the result, the appeal filed by the assessee is allowed.

14. Since the facts of the instant case are identical to the facts of the case decided by the Tribunal in the case of Dwarkadhish Buildwell Private Limited (supra), therefore, following the aforementioned decision we quash the proceedings initiated by the Ld. Pr. CIT u/s. 263 of the IT Act, 1961. The various decisions relied on by the Ld. DR are distinguishable and are not applicable to the facts of the present case. In this view of the matter the proceedings u/s. 263 are quashed and the grounds raised by the assessee are allowed.

15. In the result, the appeal filed by the assessee is allowed.

Order pronounced in the open court on 03.03.2020.

Sd/-
(K. NARSIMHA CHARY)
JUDICIAL MEMBER

Sd/-
(R.K PANDA)
ACCOUNTANT MEMBER

Neha

Date:-03.03.2020

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for Pronouncement	
Date on which the fair order comes back to the Sr. PS/ PS	03.03.2020
Date on which the final order is uploaded on the website of ITAT	05.03.2020
Date on which the file goes to the Bench Clerk	05.03.2020
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	