IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'C' NEW DELHI

BEFORE SHRI N.K. SAINI, ACCOUNTANT MEMBER
&
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER

ITA No.-989/Del/2013
(Assessment Year: 2003-04)

Hewitt Associates (India) Pvt. Ltd. Hewitt Tower, Sector-42, DLF City, Phase-V, Gurgaon. AABCH1599D	vs	DCIT Circle 12(1), Room No. 398, C.R. Building, I.P. Estate, New Delhi.

Assessee by	**Sh. Abhijit Roy, FCA**
Revenue by	**Sh. T.Vasanthan, Sr. DR**

Date of Hearing	**12.04.2016**
Date of Pronouncement	**08.07.2016**

ORDER

PER SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER:

The present appeal has been preferred by the assessee against the order dated 17-12-2012 passed by the Ld. CIT (Appeals) – X, Meerut for AY 2003-04 wherein, the Ld. First Appellate Authority has partly allowed the assessee's appeal

and has upheld the imposition of penalty u/s 271(1)(c) of the Income Tax Act, 1961 (The Act) to the tune of Rs. 1,80,45,826/-.

2. On going through the penalty order it is seen that the penalty has been imposed on three additions as under:

(i) The A.O. has observed that during the year the assessee company had written off sundry balance of Rs.274.16 lakhs and had also provided for provision of bad debts of Rs. 106.09 lakhs. The assessee had also shown loss on sale of fixed assets of Rs. 10.40 lakhs, but in the computation of the taxable income, these amounts were not added back by the assessee. During the course of assessment proceedings, the assessee applied for rectification by filing a letter dated 06-12-2005. The A.O. held that this attempt by the assessee company to rectify the mistake was not acceptable as the prescribed conditions for revising the return of income were not complied by the assessee and the amount of Rs. 116.49 lakhs was added to the income of the assessee. Subsequently penalty u/s 271(1)(c) of the Act was imposed on this addition.

(ii) The A.O. has further pointed out that the assessee itself has accepted that there was no evidence or grounds to substantiate the debtors written off amounting to Rs.63.96 lakhs (out of a total of Rs.274.16 lakhs) and claimed as bad debts. The A.O. held that in view of the Board's Circular and various judicial pronouncements, an amount of Rs.63.96 lakhs had been disallowed u/s 143(3) of the Act and subsequently penalty u/s 271(1)(c) of the Act was imposed on this addition.

(iii) The A.O. further pointed out that an amount of Rs.23,22,957/- was booked under the head legal and professional expenses for purchase and up-gradation of software, these amounts were actually capital in nature and accordingly, the amount of Rs.17,42,218/- was disallowed as a revenue expense while depreciation @25% was allowed. Subsequently penalty u/s 271(1) (c) of the Act was imposed on this addition.

3. Aggrieved, the assessee preferred an appeal before the First Appellate Authority. With regard to the addition of Rs.116.49

lakhs, the assessee had stated before the Ld. CIT (A) that it was a bonafide mistake which could be rectified and accordingly, the penalty was not imposable. However, the Ld. CIT(A) was of the opinion that the onus of establishing that there was a bonafide mistaken was on the assessee and that keeping in view the decisions of CIT vs. Zoom Communications P. Ltd. 191 Taxman 179 (Del) and CIT vs. Escorts Finance Ltd 328 ITR 44 (Del), it was clear that in this case the assessee had not provided true and complete particulars of income and that it was only after the case being examined under scrutiny that the assessee made an application for rectification and came forward with the submission that this amount had escaped the computation of income. Accordingly, the imposition of penalty on amount of Rs.1,16,49,826/- was confirmed. With regard to penalty on addition of Rs.63.96 lakhs, the Ld. CIT (A) opined that even at the time of assessment the assessee had not been in a position to provide documents and details of the bad debts claimed to have been written off during the year. The Ld. CIT (A) further opined that even though the assessee had relied

upon the fact that in some years the amount had been allowed by the CIT (A)/ITAT, the details of the bad debts were not available and the same were not provided to the assessing officer for the year under appeal and that the amount had been disallowed after giving due opportunity to the assessee. The Ld. CIT (A) also noted that the ITAT had held in the assessee's own case that such debts were not allowable considering the fact that the nature of debts was not clear as to they being capital debts or trading debts. Accordingly, the imposition of penalty on this addition was also confirmed. On the third addition on which the penalty was imposed was of Rs. 17,42,218/- and this disallowance had been made by the assessing officer by treating the software expenses as capital in nature. On this issue the Ld. CIT (A) opined that the issue of disallowing software expenses as being capital in nature was a matter attracting different legal opinions. Accordingly, under the circumstances the benefit of doubt had to be given to the assessee with regard to this disallowance and that it could not be held that the assessee had deliberately and willfully evaded tax and that since different views were

possible, the assessing officer was not justified in imposing the penalty and accordingly, the penalty was directed to be deleted on this particular addition.

4. Aggrieved, the assessee is now in appeal before the Tribunal and has raised the following grounds of appeal –

> *1. The Learned CIT(A) erred in ignoring the voluntary revision of the computation by the appellant, and upholding the levy of penalty on two items of bona fide mistake of oversight in earlier inadvertently not adding back in the Computation of Income 'Provision for Doubtful Debts:Rs.1,06,09,212/-' and 'Profit on Sale of Fixed Assets:Rs.10,40,614/-'.*
>
> *2. The Learned CIT(A) also erred in confirming the levy of penalty on the disallowance of Rs.63.96 lakhs made in "Sundry Balances Written off, failing to appreciate that there was no unanimity of opinion within the Department itself from one assessment year to another regarding the allowability of the 'Balances written off", and that, on identical facts, its allowance had been upheld by the Learned CIT(A), Hon'ble ITAT and the Hon'ble Delhi High Court in the immediately preceding A.Y 2002-03.*

3. The appellant begs leave to add, amend, modify or change its Grounds of Appeal before the final hearing.

5. The Ld. AR submitted that the disputed penalty on the first issue relates to the omission in adding back the by provision for bad debts and loss on sale of fixed assets. It is a routine addition that ought to have been made the professionals entrusted with the work of preparing the Computation of Income. The mistake was sought to be *suo moto* rectified in Nov 2005 itself, even when the Assessment proceedings were at a very preliminary stage, the Asst. Order having been passed on 29.3.06. It was a bona fide mistake of oversight, not warranting the levy of penalty u/s 271(1) (c). As recently held by the Hon'ble Apex Court in Price Waterhouse Coopers (P) Ltd. V CIT (2012) 25 Taxmann.com 400 (SC), that it would be unjustified to levy penalty for filing inaccurate particulars on such an apparent & bona fide

'Computation error' of this nature, of not adding back 'Provision for Gratuity' in the case of the return of a reputed professional firm of C.A's.

6. On the issue of levy of penalty on unsubstantiated bad debts written off, it was submitted that both the A.O and the Ld. CIT (A) had disallowed the amounts pertaining to Sundry Balances/ debtors on the grounds of the same not having been established as having become irrecoverable, and the details of the balances not being provided/debts not being identifiable. The Ld. AR submitted that as regards the first limb is of the disallowance, reliance is placed on the decision of the Apex Court in the case of TRF Ltd. v CIT(2010) 323 ITR 397(SC) where it has been conclusively held that for the purposes of Section 36(1)(vii)/36(2) it is not necessary for the assesse to establish that debt, in fact, has become irrecoverable, it is enough if bad debts is written

off in the books of account. This view has been followed thereafter. As regards the second limb i.e. the details and identity of the debtors, the Ld. AR placed reliance on the judgement of the Hon'ble Delhi High Court dated 12.4.10 in the case of CIT v Modi Telecommunications Ltd. 325 ITR 291 (Delhi wherein it was found that old Balances relating to erstwhile customers to whom Pagers had been sold were no longer identifiable/ traceable, and had been written off as Bad Debts by the assessee. The Court held that inspite of the non-identifiability of the debtors, "the writing off of the bad debt was prima facie evidence on the part of the assesse and it was sufficient compliance with the amended provisions". It was further submitted that in the assessee's cases for different assessment years, there is no unanimity of views for disallowing the Sundry Balances written off between the A.O, the learned CIT (A) and the ITAT itself inter se and from year to year. The Ld. AR also placed a Chart

showing that there is no conclusive finding by any authority (except the Hon'ble High Court for the A.Y 2002-03), as to the amount was disallowable and even if so, for what reason. The Ld. AR placed reliance on CIT v Bacardi Martini India Ltd (2007)288 ITR 585(Delhi), and read out para15 thereof which reads as under;

> "*There are cases where expenditure is disallowed by the Assessing Officer and it is allowed by the CIT (A). It is again disallowed by the ITAT and in appeal allowed by the High Court and may be disallowed by the Supreme Court. Merely because there is difference of opinion for allowing or disallowing the expenditure between the assessee and Assessing Officer, it cannot be said that assessee had intention to conceal the income.*"

7. It was further submitted that a partial disallowance from the bad debts written off does not warrant levy of penalty u/s 271(1)(c). The Ld. AR submitted that the justification furnished for the write-off to the tune of Rs.210.20 lacs, for which details were readily available to the assessee at the

time of assessment, was accepted by the AO. As regards the details for the balance Rs. 63.96 lacs, they could not be readily produced due to the antiquity of the transactions and the assessee not being able to recover all past documents and records from the archived records from its premises which had been shifted and split a few times. This did not mean that the transactions of Income resulting in these Debtors had not occurred in the past years with the present Company and the Firm and predecessor Company whose business it had taken over. It was further submitted that the Global write-off policy uniformly adopted by the Company from year to year being consistently the same, and the genuineness of the write-offs for Rs.210.20 lacs having been accepted, the same would apply to the balance of Rs.63.96 lacs as well. The only inability to readily provide documents and details of the same for the above-stated reasons does not colour the write-offs as being a subject matter of concealment.

8. It was further submitted that the ITAT decided against the assessee in the quantum appeal on this issue. However, for the earlier AY 2002-03, the ITAT has upheld the allowance by the Ld. CIT(A) of the entire amount of write off of Bad Debts as claimed at Rs. 93,40,308/- by the assessee and the Hon'ble Delhi High court in ITA No. 1332/2009 dt. 10.12.2009, too upheld the findings of the ITAT, allowing the write off of the entire amount of Write-off of Rs. 93.40 lacs u/s 36(1)(vii) read with section 36(2). It was submitted that the entire question of allowability of the Write off of Bad Debts has hinged upon in interpreting the legal nuances regarding the test of application of section 36(1)(vii) read with sec. 36(2) of the Act. There is no dispute regarding the facts, nor is anywhere in the relevant orders the question of filing improper or incomplete particulars of income raised by the AO or the Ld. CIT (A).

9. In response, the Ld. DR submitted that the penalty has been imposed purely on facts and that no legal issues are involved. It was also submitted that the case laws relied upon by the assessee were distinguishable on facts. It was

submitted that the ITAT had also confirmed the disallowance pertaining to the write off of debts in the quantum appeal and hence the penalty was rightly imposed. It was further submitted that the assessee had failed to prove its bona fides after repeated opportunities and therefore the penalty had been rightly imposed. It was also submitted that the revised computation submitted by the assessee cannot be taken as a substitute for revised return and that even the offer for revision was made during the course of assessment proceedings when the same was detected by the A.O.

10. We have heard the rival contentions and perused the material on record. It is undisputed that the assessee had omitted to add back Rs. 106.09 lacs being provision for bad debts and Rs. 10.40 lacs being loss on sale of fixed assets to the taxable income in the computation sheet. The assessee's claim is that the mistake was bonafide and the assessee filed a revised computation as soon as the omission was discovered during the assessment proceedings and hence the penalty was not leviable. On the other hand, it is the department's

contention that since the omission was sought to be rectified only after detection, the bona fides of the assessee cannot be accepted. The entire case of the department on this issue is that the assessee had failed to substantiate its bona fides. It is also seen that the penalty order has been passed relying entirely upon the assessment order and there has been no discussion on how the bona fides of the assessee were being doubted without any finding to the effect. The Hon'ble Supreme Court in the case of Hindustan Steel Ltd. v. State of Orissa 83 ITR 26 had laid down the position of law by holding that the Assessing Officer is not bound to levy penalty automatically simply because the quantum addition has been sustained. Also in case of CIT v. Khoday Eswara (83 ITR 369) (SC), incidentally reported in same ITR Volume, it is held that penalty cannot be levied solely on basis of reasons given in original order of assessment. The Hon'ble Supreme Court has recently reiterated the law in case of Dilip N. Shroff v. Jt. CIT [2007] 291 ITR 519 by holding in Para 62 that finding in assessment proceedings cannot automatically be adopted in penalty proceedings and the authorities have to consider the

matter afresh from different angle. It is clear from the assessment order itself that neither any information was concealed nor any inaccurate particulars were furnished. The assessment order itself says that the amount was clearly shown in the Profit and Loss Account. The moment the mistake was brought to the notice of assessee, it sought to rectify the same. The term *'inaccurate particulars is* not defined. Even if the Explanations are taken recourse to, a finding has to be arrived at – having regard to clause (A) of Explanation – that the Assessing Officer is required to arrive at a finding that the explanation offered by the assessee, in the event he offers one, was false. He must be found to have failed to prove that such explanation is not only not bona fide but all the facts relating to the same and material to the income were not disclosed by him. Thus, apart from his explanation being not bona fide, it should have been found as a fact that he has not disclosed all the facts, which were material to the computation of his income. The explanation must be preceded by a finding as to how and in what manner he furnished the particulars of his income. It is beyond any

doubt or dispute that for the said purpose the Assessing Officer must arrive at a satisfaction in this behalf. The primary burden of proof is on the Revenue. The statute requires a satisfaction on the part of the Assessing Officer: he is required to arrive at a satisfaction so as to show that there is primary evidence to establish that the assessee had concealed the amount or furnished inaccurate particulars and this onus is to be discharged by the Department. While considering whether the assessee has been able to discharge his burden the Assessing Officer should not begin with the presumption that he is guilty. Since the burden of proof in penalty proceedings varies from that in the assessment proceedings, a finding in the assessment proceedings that a particular receipt is income cannot automatically be adopted, though a finding in the assessment proceedings constitutes good evidence in the penalty proceedings. In the penalty proceedings the authorities must consider the matter afresh as the question has to be considered from a different angle. It is important to keep in mind the fundamental legal proposition that Assessment proceedings are not conclusive.

Assessment proceedings and penalty proceedings are separate and distinct. Findings in Assessment proceedings don't operate as res judicata in penalty proceedings. For this proposition reliance is placed on the decision in CIT vs. Dharamchand L. Shah (1993) 204 ITR 462 (Bom). In Vijay Power Generators Ltd vs. ITO (2008)6 DTR 64 (Del) it was held that *"It is well settled that though they constitute good evidence do not constitute conclusive evidence in penalty proceedings."* During penalty proceedings, there has to be reappraisal of the very same material on the basis of which the addition was made and if further material is adduced by the assessee in the course of the penalty proceedings, it is all the more necessary that such further material should also be examined in an attempt to ascertain whether the assessee concealed his income or furnished inaccurate particulars. Thus, under penalty proceedings assessee can discharge his burden by relying on the same material on the basis of which assessment is made by contending that all necessary disclosures were made and that on the basis of material disclosed there cannot be a case of concealment of income or furnishing inaccurate

particulars of income. Further if there is any material or additional evidence which was not produced during assessment proceedings same can be produced in penalty proceedings as both assessment and penalty proceedings are distinct and separate. In CIT vs. M/s Sidhartha Enterprises (2009) 184 Taxman 460 (P & H)(HC) it was held that the judgment in Dharmendra Textile cannot be read as laying down that in every case where particulars of income are inaccurate, penalty must follow. Even so, the concept of penalty has not undergone change by virtue of the said judgment. Penalty is imposed only when there is some element of deliberate default. In *Price WaterhouseCoopers (P.) Ltd.* v. *CIT* [2012] 25 taxmann.com 400/211 Taxman 40, the Hon'ble Apex Court held that *calibre and expertise of assessee have little to do with inadvertent error.* In that case the assessee-firm engaged in providing multi-disciplinary management consultancy services filed its return of income along with tax audit report. A provision towards payment of gratuity was claimed as a deduction which was not allowable, thereby leading to underassessment of income. The Assessing

Officer imposed a penalty under section 271(1)(*c*). The CIT (A) upheld the levy of the penalty; ITAT partially reduced it, taking a view that the assessee had made a mistake which could be described as a silly mistake.

11. The order of the Tribunal was upheld by the Hon'ble High Court. On further appeal, the Hon'ble Apex Court observed as follows:

> "*The contents of the Tax Audit Report suggest that there is no question of the assessee concealing its income. There is also no question of the assessee furnishing any inaccurate particulars. It appears that all that has happened in the present case is that through a bona fide and inadvertent error, the assessee while submitting its return, failed to add the provision for gratuity to its total income. This can only be described as a human error which we are all prone to make. The caliber and expertise of the assessee has little or nothing to do with the inadvertent error. That the assessee should have been careful cannot be doubted, but the absence of due care, in a case such as the present, does not mean that the assessee is guilty of either furnishing inaccurate particulars or attempting to conceal its income.*"

12. The Hon'ble Bombay High Court in *CIT* v. *Somany Evergreen Knits Ltd.* [2013] 35 taxmann.com 529 held that excess depreciation originally claimed was on account of *bona fide* and inadvertent mistake on the part of the respondent-assessee. The Tribunal rightly held that mistake should not be visited with penalty. During the assessment proceedings, the mistake was noticed and corrected by the respondent-assessee. On the above facts, the Tribunal concluded the claim for deduction made by the respondent-assessee was on account of a *bona fide* mistake and in such circumstances the levying of penalty was not justified.

13. At this juncture it may be apposite to refer to the decision of the Hon'ble Supreme Court in the case of *CIT* v. *Reliance Petroproducts (P.) Ltd.* [2010] 322 ITR 158/189 Taxman 322, wherein the court while interpreting the provisions of section 271(1)(*c*) of the Act, has held that a glance at the said provision would suggest that in order to be covered by it, there has to be concealment of the particulars of the income of the

assessee. Secondly, the assessee must have furnished inaccurate of his income. In the facts of that case, the court found that it was not a case of concealment of the particulars of the income, nor was it the case of the revenue either. However, the counsel for the revenue suggested that by making an incorrect claim for the expenditure on interest, the assessee had furnished inaccurate particulars of income. The court observed that it had to only see as to whether in that case, as a matter of fact, the assessee had given inaccurate particulars. The court noted that as per Law Lexicon, the meaning of the word "particular" is a detail or details (in the plural sense); the details of a claim, or the separate items of an account. Therefore, the word "particular" used in section 271(1)(*c*) would embrace the meaning of the details of the claim made. The court further observed that in *Webster's Dictionary,* the word "inaccurate" has been defined as: "not accurate, not exact or correct; not according to truth; erroneous; as an inaccurate statement, copy or transcript." The court observed that reading the words "inaccurate" and "particulars"

in conjunction, they must mean the details supplied in the return, which are not accurate, not exact or correct, not according to truth or erroneous. The court noted that it was an admitted position that no information given in the return was found to be incorrect or inaccurate. It was not as if any statement made or any detail supplied was found to be factually incorrect and accordingly, held that, *prima facie*, the assessee could not be held guilty of furnishing inaccurate particulars. The court repelled the contention raised by the counsel for the revenue that "submitting an incorrect claim in law for the expenditure on interest would amount to giving inaccurate particulars of such income". The court held that in order to expose the assessee to the penalty unless the case is strictly covered by the provision, the penalty provision cannot be invoked. By any stretch of imagination, making an incorrect claim in law cannot tantamount to furnishing inaccurate particulars. Therefore, it is obvious that it must be shown that the conditions under section 271(1)(*c*) must exist before the penalty is imposed. The court further observed that there can be no dispute that everything would

depend upon the return filed because that is the only document, where the assessee can furnish the particulars of his income.

14. Reverting to the facts of the present case, the Assessing Officer, in the penalty order, has observed that the addition/disallowance made on account of provision of bad debts and write off of fixed assets were found out by the Assessing Officer only during the course of assessment proceedings and had not been disclosed by the assessee. He, accordingly, has formed the opinion that the assessee has furnished inaccurate particulars of income. However, as held by the Supreme Court in the above decision, merely submitting an incorrect claim in law for the expenditure would not amount to furnishing inaccurate particulars of income. It is undisputed that the impugned amounts were part of the schedules of the audited accounts and the AO noticed the omission from these accounts only. It is again undisputed that these accounts form a part and parcel of the return of income. The fact that the assessee immediately offered to rectify the

mistake on detection is also undisputed. It is only that the claim of the bona fide of the assessee was not accepted by the department. It is also important to note that Explanation 1 to section 271(1)(c) cannot be applied where charge against the assessee is furnishing of inaccurate particulars of income since it provides a deeming fiction qua concealment of particulars of income only and consequently cannot be extended to a case where charge against the assessee is furnishing of inaccurate particulars of income. Hence in light of the judicial precedents as aforesaid discussed we are unable to agree with the findings of the authorities below on the imposition of penalty on the issue of provision for bad debts and loss sale of fixed assets not added back to the computation of income by the assessee.

15. Coming to the second issue on which the penalty has been levied, it is seen that the ITAT decided against the assessee in the quantum appeal on this issue. However, for the earlier AY 2002-03, the ITAT has upheld the allowance by the Ld. CIT(A) of the entire amount of write off of Bad Debts as claimed at Rs.

93,40,308/- by the assessee and the Hon'ble Delhi High court in ITA No. 1332/2009 dt. 10.12.2009, too upheld the findings of the ITAT, allowing the write off of the entire amount of Write-off of Rs. 93.40 lacs u/s 36(1)(vii) read with section 36(2). Thus, the entire question of allowability of the Write off of Bad Debts has hinged upon in interpreting the legal nuances regarding the test of application of section 36(1)(vii) read with sec. 36(2) of the Act. There is no dispute regarding the facts, nor is anywhere in the relevant orders the question of filing improper or incomplete particulars of income raised by the AO or the Ld. CIT (A). It is undisputed that the assessee has been claiming bad debts every year and every year the issue was being examined and the question regarding their allowability was being decided every year depending on the facts of the case every year. In the year under consideration, a co-ordinate Bench of the ITAT has given a finding that the assessee has not been able to establish as to whether these debts were capital debts or trade debts and has held that the amounts claimed were not deductible. However, it is our considered opinion that the addition/disallowance has not

arisen on account of any actual, blatant, proven furnishing of inaccurate particulars of income on the part of the assessee. The Hon'ble High Court of Punjab & Haryana in CIT vs. Prem Das (No. 1) 1999 248 ITR 234 (11/5/1999) & CIT vs. Prem Das (No. 2) 248 ITR 237 (2/8/2000) has held that no penalty u/s 271(1)(c) is leviable in a case where the difference between the returned income and the assessed income arises on account of a difference in opinion. Similarly, in CIT vs. Geo Sea Foods : 1999 : 244 ITR 44 the Hon'ble Kerala High Court referring to a judgment of the Hon'ble Calcutta High Court held as follows:

> "*Calcutta High Court in Burmah Shell Oil Storage & Distributing Co. of India Ltd. vs. ITO [1978] 112 ITR 592, wherein it was held that there could be no concealment in a case where on admitted facts the assessee disputed the liability to tax on legal contentions. It was also held in that case that the Explanation to sec. 271(1)(c) could not also apply because when legal contentions are bona fide raised, whether ultimately accepted or rejected, will not generally be an act of fraud or gross of willful negligence. Penalty under this section cannot be*

levied unless for all gross or willful negligence on the part of assessee is established. Legal contention bona fide raised, whether it is finally accepted or not, will not be an act of fraud or willful negligence."

16. The assessee's case gets a stronger footing from the decision of the Hon'ble Delhi High Court in its own case for AY 2002-03 wherein the Hon'ble Delhi High Court has upheld the assessee company's policy of write offs thus supporting the assessee's plea that the write off of bad debts has been in dispute in different assessment years and therefore, to term it as furnishing of inaccurate particulars of income for the purpose of levy of penalty will be inappropriate. Hence, we are unable to agree with the findings of the lower authorities on this issue also.

17. We set aside the impugned order and direct the AO to delete the entire penalty.

18. In the final result, the appeal of the assessee is allowed.

Order is pronounced in the open court on 08.07.2016

Sd/-	Sd/-
(N.K. SAINI)	**(SUDHANSHU SRIVASTAVA)**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

Dated:

**Kavita Arora*

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

		Date
1.	Draft dictated on (Handwritten)	06.07.16/08.07.16
2.	Draft placed before author	
3.	Draft proposed & placed before the second member	
4.	Draft discussed/approved by Second Member.	
5.	Approved Draft comes to the Sr.PS/PS	08.7.16
6.	Kept for pronouncement on	08.7.16
7.	File sent to the Bench Clerk	08.7.16
8.	Date on which file goes to the AR	
9.	Date on which file goes to the Head Clerk.	
10.	Date of dispatch of Order.	