IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "C", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

ITA No.114/PUN/2019
निर्धारण वर्ष / Assessment Year : 2014-15

Sava Healthcare Limited, Off New Airport Road, Viman Nagar, Sakorenagar, Pune 411 014 PAN : AAECA9456D	Vs.	DCIT, Central Circle-2(1), Pune
Appellant		Respondent

Assessee by Shri Kishor Phadke
Revenue by Shri T.V. Bhaskar Reddy

Date of hearing 06-03-2020
Date of pronouncement 09-03-2020

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee is directed against the final assessment order dated 26-11-2018 passed by the Assessing Officer (AO) u/s. 143(3) r.w.s. 144C(13) of the Income-tax Act, 1961 (hereinafter also called 'the Act') in relation to the assessment year 2014-15.

2. The assessee is aggrieved by the transfer pricing adjustment of Rs.10,14,06,297/- made in the final assessment order. The first

legal issue raised in this appeal poses a challenge to the jurisdiction of the Assessing Officer (AO) in making a reference to the Transfer Pricing Officer (TPO) for determining the arm's length price (ALP) of the international transactions reported by the assessee.

3. Succinctly, the factual scenario, which is relevant for determining the extant legal issue is that the assessee is an Indian company which filed its original return declaring total income of Rs.8,73,81,465/-, which was subsequently revised to a loss of Rs.4,39,40,490/- on account of merger of some companies. The assessee reported certain international transactions in Form No. 3CEB, including `Sale of Pharmaceutical products'. The AO made a reference to the Transfer Pricing Officer (TPO) for determining the ALP of the international transactions. The latter proposed a transfer pricing adjustment of Rs.10,49,46,477/-. Pursuant to the directions given by the Dispute Resolution Panel (DRP), the AO made transfer pricing adjustment of Rs.10,14,06,297/- in the impugned final assessment order. The case of the assessee before the Tribunal is that the AO could not have made a reference to the TPO on the basis of the reasons stated therein and hence, such a

reference should be declared invalid and the consequential transfer pricing addition deleted.

4. We have heard the rival submissions and gone through the relevant material on record. In order to decide the legal question, it is *sine qua non* to have a glance at certain relevant documents. Page 386 of the paper book is a copy of CASS (Computer Assisted Scrutiny Selection) reasons for selection of the assessee's case for scrutiny assessment. The reasons given are Low net profit or loss shown from large gross receipts; Large other expenses claimed in the Profit and Loss account; Taxable income shown in revised return is less than the taxable income shown in the original return; Loss from currency fluctuations; Low income in comparison to high loans/advances/investment in shares; Large difference in the opening stock of current year and closing stock of previous year shown in Profit and Loss account as per Return of income; Mismatch in sales turnover reported in Audit Report and ITR; Mismatch in amount paid to related persons u/s. 40A(2)(b) reported in Audit Report and ITR; and Mismatch between income/receipt credited to Profit and Loss account considered under other heads of income and Income from heads of income. It

is evident from the above reasons that the case was selected for scrutiny on non-transfer pricing risk parameters. The AO sought approval of the Principal Commissioner of Income-tax (Pr. CIT) (Central) vide his letter 28-10-2016 for making a reference to the TPO u/s. 92CA of the Act on the ground that transfer pricing addition of more than Rs.10.00 crore was made in an earlier year in terms of para 3.3(b) of the Instruction No.3/2016 dated 10-03-2016 issued by the CBDT. A copy of such letter is available at page 383 of the paper book. The Pr. CIT accorded his approval vide letter dated 03-11-2016, a copy of which has been placed on 384 of the paper book. On receipt of approval from the Pr. CIT, the AO made a reference to the TPO on 04-11-2016 for determining the ALP of the international transactions. In this reference letter again, the AO gave similar reasons for making reference to the TPO as were given in the letter to the Pr. CIT, being, transfer pricing addition of more than Rs.10.00 crore in earlier year and *ex consequenti,* the case covered under para 3.3(b) of the Instruction No.3/2016 dated 10-03-2016 issued by the CBDT. On receipt of such a reference, the TPO passed the order u/s 92CA(3) proposing the transfer pricing adjustment of Rs.10.49 crore.

5. The contention of the ld. AR before the Tribunal is that the AO went wrong in seeking permission from the Pr. CIT and then making a reference to the TPO on the ground that the transfer pricing addition of more than Rs.10.00 crore was made in an earlier year in the case of assessee.

6. Sections 92 to 92F, contained in Chapter X of the Act, were substituted / inserted by the Finance Act, 2002. Section 92C(3) of the Act empowers the AO to determine the ALP of the international transaction / specified domestic transaction in accordance with sub-sections (1) and (2). Section 92CA(1) with the marginal note "Reference to Transfer Pricing Officer" states that where an assessee has entered into an international transaction in any previous year, and the Assessing Officer considers it necessary or expedient so to do, he may, with the previous approval of the Commissioner, refer the computation of the arm's length price in relation to such international transaction to the TPO. On a conjoint reading of sections 92C and 92CA, it transpires that the ALP determination can be done directly by the AO as well as cause to be done through TPO after seeking approval from the Pr. CIT.

7. The CBDT issued Instruction No. 3/2003 dated 20-05-2003 prescribing that when the aggregate value of international transaction exceeds Rs.5.00 crore, a reference will be made by the AO to the TPO for determination of the ALP. Such a limit was further enhanced to Rs.15.00 crore. The Hon'ble Supreme Court in *Pr. CIT Vs. S.G. Asia Holdings (India) Pvt. Ltd. (2019) 310 CTR 1 (SC)* considered a case in which the AO, in contravention of the aforesaid CBDT Instruction of 2003, *suo motu* determined the ALP of the international transactions whose aggregate value exceeded Rs.5.00 crore. The Tribunal held that the transfer pricing addition made by the AO was contrary to law and hence not sustainable. When the matter was brought before the Hon'ble Supreme Court, it upheld the decision of the Tribunal that it was incumbent upon the AO to make a reference to the TPO when the aggregate value of the international transactions exceeded Rs.5.00 crore in terms of Instruction No.3/2003. Having not done so, it echoed the view of the Tribunal in ordering to delete the addition. It, however, further held that the ITAT should have restored the matter to the file of AO so that appropriate reference could be made to the TPO.

8. On 16-10-2015, the CBDT, replacing its earlier Instruction of 2003, issued a fresh Instruction No.15/2015 on the subject by providing that the cases were to be selected for scrutiny only on certain parameters and there was no requirement of referring an international transaction to the TPO for determination of its ALP merely because the value of transactions exceeded a particular limit. Thus, it is overt that with the Instruction No.15/2015, the hitherto threshold limit of Rs.5/Rs.15.00 crore requiring the making of a mandatory reference to the TPO for determination of the ALP by the AO, was dispensed with.

9. Thereafter, Instruction No.03/2016 dated 10-03-2016 was issued by the CBDT replacing the earlier Instruction dated 16-10-2015. The new Instruction of 2016 provides for mainly two categories of cases in which reference can be made by the AO to the TPO for the ALP determination. The first main category consists of the cases that are selected for scrutiny on the basis of "transfer pricing risk parameters" and second category comprises of cases that are selected for scrutiny on the basis of "non transfer pricing risk parameters". For the first category, which has been dealt with at para no.3.2 of the 2016 Instruction, it has been stated

that all the cases selected for scrutiny on the basis of transfer pricing risk parameters have to be mandatorily referred by the AO to the TPO for determination of ALP. We have reproduced above the reasons for scrutiny selection of the assessee's case, which are clearly non-transfer pricing risk parameters. Thus para 3.2 of the 2016 Instructions does not apply to the facts of the instant case requiring any mandatory reference to be made by the AO to the TPO. The second main category of the cases selected for scrutiny on the basis of non-transfer pricing risk parameters has been dealt with at para 3.3 of the 2016 Instruction. This mandates making a reference by the AO to the TPO for the ALP determination in one or more of the three circumstances enumerated in paras (a) to (c). Para 3.3(b) of the 2016 Instruction has been invoked by the AO for seeking approval from the Pr. CIT as well as making a reference to the TPO for the determination of the ALP. The AO sought approval of the Pr. CIT vide his letter dated 28-10-2016, which was granted vide letter dated 03-11-2016. Thereafter, a reference was made to the TPO vide letter dated 04-11-2016. Thus, it is vivid that the AO made a reference to the TPO after Instruction No.3/2016 had kicked in on 10-03-2016. It is borne out from para

3.1 of the 2016 Instruction that: `the Board has decided that the AO *shall henceforth make reference* to the *TPO* only under the circumstances laid out in this Instruction.' The instant reference having been initiated on 28.10.2016 and made on 4.11.2016 is governed by the 2016 Instruction. Even the AO has also taken recourse to the 2016 Instruction for making the reference. Now we have to consider if the extant reference made by the AO satisfies the prescription of the 2016 Instruction.

10. The AO in his letter, first written to Pr. CIT seeking approval and then to the TPO for making a reference, has made the following relevant noting:

> "Kindly refer the above.
>
> 2. The case of M/s. Sava Healthcare Limited (earlier known as Anagha Pharma Limited) was selected for scrutiny for A.Y. 2014-15 by CASS Cycle 2016. For earlier assessment year, i.e A.Y. 2013-14, the case was referred to the Transfer Pricing officer (TPO) concerned. For this year, there was addition of Rs.23,35,28,452/- by the TPO. Hence, your kind reference is invited to Para 3.3(b) of Instruction No.3/2016 dated 10-03-2016 issued by the CBDT :
>
> > "where there has been a transfer pricing adjustment of Rs.10 Crore or more in an earlier assessment year and such adjustment has been upheld by the judicial authorities or is pending in appeal."

> 3. In this case there was addition of more than Rs.10 Crore. *Also, the appeal is pending before the Dispute Resolution Panel (DRP), Mumbai.* In this case, there are additions by the TPO concerned for earlier assessment years, namely 2007-08 to 2012-13."
>
> (emphasis supplied by us)

11. We have noted above that it is not a case selected for scrutiny on the basis of transfer pricing risk parameters. In that view of the matter, application of para 3.2 of the 2016 Instruction is ousted. On going through the above extracted portions of the AO's letter, it becomes evident that he made a reference to the TPO in terms of para 3.3 (b) of Instruction of 2016, which deals with making a reference in one of the three situations *qua* a case selected for scrutiny on the basis of non-transfer pricing risk parameters. Thus, we confine ourselves in examining as to whether the conditions stipulated in para 3.3(b) of Instruction 2016, as invoked by the AO, were satisfied.

12. Para 3.3(b) of the 2016 Instruction divulges that the reference can be made to the TPO:

"where there has been a transfer pricing adjustment of Rs.10.00 crore or more in an earlier assessment year and such adjustment has been upheld by the judicial authorities or is pending in appeal'.

13. A careful circumspection of the above para reveals that it contains two conditions. The first condition is that there: `has been a transfer pricing adjustment of Rs.10.00 crore or more in an earlier assessment year' and after the use of conjunction `and', the second condition is that: `such adjustment has been upheld by the judicial authorities or is pending in appeal.' These two distinct conditions need to be cumulatively satisfied so as to bring a case within the purview of this para.

14. At this juncture, it will be apt to have a look at the procedure of assessment in case of a transfer pricing adjustment. On receiving a reference from the AO, the TPO passes an order u/s 92CA(3) of the Act proposing a transfer pricing adjustment, if any. Thereafter the AO notifies draft order incorporating the proposed transfer pricing adjustment. The assessee may choose an appellate or the DRP recourse. We will discuss the appellate recourse *infra.* In the DRP recourse, at the stage of the order of the TPO or the draft order by the AO, it is only a 'proposed transfer pricing adjustment' because the process of assessment is still underway. Sub-section (1) of section 144C makes the position unambiguous by providing that: `The Assessing Officer shall, …., in the first

instance, *forward a draft of the proposed order of assessment (hereafter in this section referred to as the draft order*) to the eligible assessee if he proposes to make…..'. Thereafter, the assessee raises objections against the draft order incorporating the proposed transfer pricing adjustment, before the DRP, which are disposed of by means of direction u/s 144C(5) of the Act. This is elucidated from sub-section (8) of section 144C, which provides that: `The Dispute Resolution Panel may confirm, reduce or enhance *the variations proposed in the draft order* so, however, that …..'. Only when the objections raised by the assessee are disposed of by the DRP after due application of mind and thereafter the final assessment order is passed by the AO that the `proposed transfer pricing adjustment' sheds the word `proposed' and assumes the character of `transfer pricing adjustment' to the extent of containing the effect of the directions of the DRP.

15. At this stage, it is relevant to mention that the reference to the transfer pricing adjustment of Rs.10.00 crore or more in the first condition of para 3.3(b) is to an earlier assessment year. The term "an earlier assessment year" does not refer to the immediately preceding assessment year. If, for any year prior to the

immediately preceding assessment year also, a transfer pricing adjustment of Rs.10.00 crore or more has been made, it will satisfy the first condition.

16. Now we come to the second condition in para 3.3 (b), which is that such an adjustment of Rs.10.00 crore or more must have been upheld by the judicial authorities or pending in appeal. A transfer pricing adjustment can be said to be upheld by the judicial authorities (at least, the first forum) only when such an adjustment is first made as a first step, then appealed against either before the CIT(A) or the Tribunal, as the case may be, as a second step and then confirmed by either of them as a third step. In the like manner, a transfer pricing adjustment can be said to be pending in an appeal when it has been made by the AO in the final assessment order and the assessee has preferred appeal against it either before the CIT(A) or the Tribunal, and further such an appeal is pending on the date of making a reference by the AO to the TPO. What follows from the above discussion is that whether the transfer pricing adjustment is upheld by the judicial authorities or is pending in appeal, it is a pre-requisite that the transfer pricing

adjustment must have been made in the first instance by the AO in the final assessment order.

17. Coming back to the facts of the instant case, we find from the letter of the AO written to the Pr. CIT/TPO that a transfer pricing adjustment of Rs.23.35 crore was made by the TPO for assessment year 2013-14 and further that `the appeal is pending before the Dispute Resolution Panel.' In addition, he also wrote that: `In this case, there are additions by the TPO concerned for earlier assessment years, namely, 2007-08 to 2012-13.' The ld. AR submitted that the position of the transfer pricing adjustments for such earlier years was similar inasmuch as the transfer pricing adjustments were only proposed in the draft orders and all the matters were pending before the DRP. This statement has not been controverted by the ld. DR. The reason for pendency of the draft orders for so many years before the DRP is that all such earlier years were taken up for assessment simultaneously pursuant to a search and seizure action taken against the assessee company. The factual position which, therefore, emerges on going through the above reference letter of the AO to the TPO is, that at the time of his making a reference, there were only proposed transfer

pricing adjustments of Rs.10.00 crore or more for some earlier years, all of which had subsumed in the draft orders but were still pending with the DRP for consideration and decision. In other words, no final assessment order for any of the earlier years was passed making transfer pricing adjustment of Rs.10 crore or more at the point of making a reference to the TPO. Once the position is such, we are afraid that even the transfer pricing adjustment itself cannot be said to have been made at that point of time and a *fortiori* there was no question of the same being upheld by the judicial authorities or pending in appeal.

18. The ld. DR tried to draw a parallel between an appeal before the CIT(A) and pendency of the matter before the DRP. He contended that once the transfer pricing adjustment was pending with the DRP, the same should be construed as pending in appeal.

19. There is no merit in the contention. We have noted earlier that an assessment order can be said to be ripe for consideration by judicial authorities either at the time of pendency of appeal or its disposal in which the transfer pricing adjustment has been upheld only when it has irretrievably gone out of the hands of the AO, who has become *functus officio.* If the AO has yet to continue with

the assessment, it cannot be said that the second condition of para 3.3(b) of the 2016 Instruction is satisfied. Obviously an appeal will lie only when an assessment order has been passed. As proceedings before the DRP are continuation of assessment proceedings, being a stage prior to the completion of assessment, we cannot approve the contention that the pendency of the matter before the DRP can be equalized with the pendency of an appeal so as to satisfy the second condition of para 3.3(b) of the 2016 Instruction. Our view is fortified by the judgment of the Hon'ble Bombay High Court in *Vodafone India Services (P) Ltd. Vs. Union of India (2013) 39 taxmann.com 201 (Bom.)* in which it has been held in para 47 that "The process before the DRP is a continuation of the assessment proceedings as only thereafter would a final appealable assessment order be passed. Till date there is no appealable assessment order'. It further went to hold that : `The proceeding before the DRP is not a appeal proceeding but a correcting mechanism in the nature of a second look at the proposed assessment order by high functionaries of the revenue keeping in mind the interests of the assessee. It is a continuation of the Assessment proceedings till such time a final order of

assessment which is appealable is passed by the Assessing Officer".

20. We have referred to the appellate recourse in an earlier para. One needs to appreciate the difference between the remedy through the CIT(A) on one hand and through the DRP on the other. Whether it is a case of appeal before the CIT(A) or filing of objections before the DRP, the AO has to first notify the draft order u/s 144C(1) in the same manner. In the scenario of the straight appeal to the CIT(A), the assessee does not file objections before the DRP within the stipulated period. On the expiry of the given period, the AO has to necessarily complete the assessment on the basis of the draft order u/s 144C(3) of the Act, which order is then appealed against before the CIT(A). The DRP also does not pass an appellate order. It also only issues direction to the AO u/s 144C(5), whereafter the assessment order is passed. Irrespective of the fact that it is a case of filing an appeal before the CIT(A) or taking a way out with the DRP, in both the situations, the AO has to complete the assessment separately after first notifying the draft order at the initial stage u/s 144C(1) of the Act. Whereas in the case of DRP route, the AO completes the assessment u/s 144C(13)

of the Act, in the case of the CIT(A) route, the AO completes the assessment u/s 144C(3) of the Act. The contention of the ld. DR that pendency of the proceedings before the DRP should be considered as having the same force as the pendency of the appeal, ergo, does not fit into the scheme as the completion of assessment can take place only after the DRP has disposed of the objections.

21. There is a logic behind providing a safeguard of satisfying the twin conditions of para 3.3(b) as discussed above, namely, first the making of the transfer pricing adjustment and second either its approval or pendency of appeal against that. Sometimes, a TPO may be swayed by an over-ambitious endeavour resulting into proposing a high-pitched transfer pricing adjustment in his order u/s. 92CA(3) of the Act, which, at the stage of notifying the draft order, becomes binding on the AO in terms of section 92CA(4). Till such time, there is no application of mind by any higher authority of the Department. It is only when the assessee takes up the matter before the DRP that the transfer pricing adjustment is vetted and scrutinised by the DRP for ensuring that it has been properly proposed leading to the passing of the final assessment order by the AO. Both the situations in the second condition of

para 3.3(b) - of either upholding the transfer pricing adjustment by the judicial authorities or the pendency of appeal against the transfer pricing adjustment - contemplate a prior passing of the final assessment order by the AO.

22. Unless the afore-referred twin conditions are conjuctively satisfied, the mandate of clause (b) of para 3.3 is not triggered.

23. The ld. DR submitted that the case can also be covered under para 3.3(c) of 2016 Instruction. The later para provides that reference shall be made to the TPO where a search and seizure or survey operations have been carried out and findings regarding transfer pricing issues have been recorded by the Investigation wing or the AO. The ld. DR submitted that though the year under consideration is not a search year but the earlier years were covered under search and seizure operations.

24. We find it difficult to countenance such a submission of the ld. DR for two reasons. First, para 3.3(c) of the 2016 Instruction refers to search and seizure or survey operations having been carried out under the Act on the assessee. Such a reference can be only to the search and seizure or survey operations relating to the

year under consideration and not any earlier or later years. Second, the AO did not invoke para 3.3(c) of 2016 Instruction either at the time of seeking approval from the Pr. CIT or making a reference to the TPO. The entire case is founded on para 3.3(b) of 2016 Instruction. We, therefore, reject this contention.

25. Another argument put forth by the ld. DR was to the effect that section 92C(3) of the Act authorizes the AO to *suo motu* determine the ALP of an international transaction / specified domestic transaction. He stated that 2016 Instruction cannot override the statutory provision contained in section 92C(3) of the Act. Advancing his argument further, he stated that, if the AO can himself determine the ALP u/s. 92C(3), he can also get it done from the TPO u/s. 92CA of the Act. As the AO, in the instant case, got the ALP determined from the TPO in terms of section 92C, the ld. DR contended that it was to be construed as an exercise done by the AO himself u/s. 92C(3) of the Act with the assistance of the TPO, which can be done *de hors* the 2016 Instruction.

26. Again, we are at loss to find any merit in the contention raised on behalf of the Department. Para 3.7 of the Instruction clearly states that: "For administering the transfer pricing regime in an efficient manner, it is clarified that though the AO has the power u/s. 92C to determine the ALP of an international transaction or specified domestic transaction, *determination of ALP should not be carried out at all by the AO in a case where reference is not made to the TPO*.' On going through para 3.7 of 2016 Instruction, it is manifested that the AO, under no circumstance, can himself determine the ALP of an international/specified domestic transaction u/s. 92C of the Act. He is mandatorily required to get the ALP determined from the TPO, and that too, in the circumstances mentioned in the relevant paras of the Instruction. As the AO is debarred from exercising any power u/s. 92C(3) of the Act at his own by virtue of 2016 Instruction, the same having binding effect on the Departmental authorities, cannot be tinkered with. Once it is held that the AO cannot himself determine the ALP, there can be no question of his availing the services of the TPO save and except the circumstances given mainly in paras 3.2 and 3.3 of the 2016 Instruction. The

argument of the ld. DR that the Instruction 2016 cannot override section 92C(3) of the Act, though looks attractive, but cannot pass the scrutiny for the *raison d'etre* that all the Income-tax authorities are bound by the CBDT Circulars / Instructions. They have no choice but to follow the same even if the same are not in conformity with the relevant statutory provision. Our view is fortified by above noted judgment of Hon'ble Apex Court in *S.G. Asia Holdings (India) Pvt. Ltd. (supra)* in which it has been held that the authorities under the Act are bound by the Instruction No. 03/2003 requiring mandatory reference to the TPO in case the aggregate of the international transactions exceeds Rs.5.00 crore. Though in that case, the aggregate of the international transactions crossed Rs.5.00 crore, but the AO, instead of making a reference to the TPO, took upon himself the task of determining the ALP which was otherwise supported by section 92C(3). The Hon'ble Supreme Court held that the AO was mandatorily required to get the ALP determined from the TPO in the face of Instruction 2003. We, therefore, find even this submission of the ld. DR as bereft of force.

27. Adverting to the facts of the instant case, we find that though the amount of the `proposed transfer pricing adjustment' was more than Rs.10.00 crore in an earlier assessment year but the same fell short of the `transfer pricing adjustment' as it was still pending with the DRP at the time of the AO making a reference to the TPO for the year under consideration. Till then, the Assessing Officer had simply *forward a draft of the proposed order of assessment to the eligible assessee* proposing to make variation in the income returned. To sum up, we find that none of the two conditions enshrined in the Instruction of 2016 were satisfied in as much as neither transfer pricing adjustment of more than Rs.10 crore was made for an earlier year nor, as a sequitur there was any question of such transfer pricing adjustment having been either upheld by a judicial authority or pending in appeal. That being the position, we hold that the AO made a reference to the TPO in contravention of Instruction No.3/2016. Since the Instruction is binding on the AO, such reference is declared as invalid and the consequential transfer pricing adjustment of Rs.10.14 crore is directed to be deleted.

28. In view of our decision on the legal ground itself, there is no need to consider the merits of the transfer pricing adjustment.

29. In the result, the appeal is allowed.

Order pronounced in the Open Court on 09th March, 2020.

Sd/-	Sd/-
(PARTHA SARATHI CHAUDHURY)	**(R.S.SYAL)**
JUDICIAL MEMBER	**VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 09th March, 2020
सतीश

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-13, Pune
4. The Pr. CIT -5, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे
   "**सी**" / DR 'C', ITAT, Pune
6. गार्ड फाईल / Guard file

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	06-03-2020	Sr.PS
2.	Draft placed before author	09-03-2020	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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