

आयकर अपीलिय अधिकरण, 'बी' न्यायापीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH: CHENNAI

श्री महावीर सिंह, माननीय उपाध्यक्ष, एवं
श्री अरुण खोडपिया, माननीय लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT AND
SHRIARUN KHODPIA, HON'BLE ACCOUNTANT MEMBER

आयकर अपीलसं./ITA Nos.611 & 612/Chny/2022
निर्धारणवर्ष/Assessment Years: 2014-15 & 2015-16

M/s. Sathyam Educational &
Charitable Trust,
No.233, Vijay Building,
Muthur Road,
Vellakovil,
Tirupur-638 111.
[PAN:AAJTS 4729 D]
(अपीलार्थी/Appellant)

v. The Income Tax Officer,
Income Tax Department,
National Faceless Appeal
Centre (NFAC),
Delhi.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Mr.Y.Sridhar, FCA
प्रत्यर्थी की ओर से /Respondent by	:	Mr.Hema Bhupal, JCIT
सुनवाई की तारीख/Date of Hearing	:	15.03.2023
घोषण की तारीख /Date of Pronouncement	:	06.04.2023

आदेश / O R D E R

PER ARUN KHODPIA, ACCOUNTANT MEMBER:

These two appeals filed by the assessee are directed against the separate orders of the Commissioner of Income Tax (Appeals), Income Tax Department, National Faceless Appeal Centre (NFAC), Delhi, both dated 31.05.2022 and pertains to assessment years 2014-15 & 2015-16. Since, the facts are identical and issues are common except change in figures, thus, for the sake of convenience, these appeals are being heard together and disposed off by this consolidated order.

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2. ITA No.611/Chny/2022 is the lead matter and the orders therein shall apply *mutatis mutandis* to ITA No.612/Chny/2022, the other case.

3. The assessee has raised the following grounds of appeal in ITA No.611/Chny/2022 for the AY 2014-15:

1. *The order of Id CIT(A) is contrary to law and facts and circumstances of the case.*

2. *The Id. CIT(A) erred in confirming the disallowance of exemption of Rs.49,64,696/- made by the AO u/s.10(23C)(iiia) vide order u/s.154 on the premise that the Gross Receipts were above Rs.1 Crore (as shown below) during the year and hence exemption is not admissible.*

Corpus Fund Received (Voluntary)	Rs. 72,18,000
School Fees/Other income/Bank interest	Rs. 49,64,696
Aggregate Gross Receipts/Income	Rs.1,21,82,696

3. *The Id. CIT(A) has failed to consider that the Section as well as the rule uses the words "annual receipts" which should not exceed the limit of Rs.1 Crore. However, the words "annual receipts" are not defined anywhere in the law. Dictionary meaning of "annual" is - occurring or payable every year. Thus, it means the receipts which the institution receives every year, normally fees or subscriptions and not amount received towards corpus.*

4. *In computing the total income of any person, any income falling within any clauses - the law is very clear that the income of any university or any institution is not to be included. The clause does not use the words "total income" in respect of the institution, but it is only annual receipts. Hence, the reference is to the educational institution and not the assessee as a whole.*

5. *The Id. CIT(A) also failed to consider the following:*

a. *that the objects and activities of the Trust had remained the same in preceding assessment years also.*

b. *that in case the benefit of exemption not available u/s 10(23)(c), being the threshold limit exceed Rs.1 Crore, alternatively exemption is to be granted u/s.11 of Income Tax Act.*

c. *that in order to provide benefit to small trust and institutions, the Finance Act 2021 has proposed that the "exemption under sub-clause (iiia) and (iiiae) shall be increased to Rs.5 crore and such limit shall be applicable for an assessee with respect to the aggregate receipts from university or universities or educational institution or institutions as referred to in sub-clause (iiia) and this amendment will take effect from 1st April, 2022 and will accordingly apply to the assessment year 2022-23 and subsequent assessment years".*

d. *even by assuming, without conceding, that the corpus donation partake the character of annual receipts, still the threshold limit for proposed exemption at Rs.5 Crores. if considered, with the Finance Act's message which is loud & clear and in favour of small Trusts, the benefit of exemption u/s 10(23)(c) may be considered in favour of appellant, being a small Trust.*

6. *For the above reasons and other reasons that may be adduced at the time of hearing, the Order u/s.250 by the CIT(A) may kindly be quashed and justice be rendered.*

7. *The appellant craves to amend, alter or delete any of the above grounds of appeal.*

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4. The assessee has raised the following grounds of appeal in ITA No.612/Chny/2022 for the AY 2015-16:

1. The order of Id CIT(A) is contrary to law and facts and circumstances of the case.

2. The Id. CIT(A) erred in confirming the disallowance of exemption of Rs.77,09,830/- made by the AO u/s 10(23C)(iiid) vide order u/s 154 on the premise that the Gross Receipts were above Rs.1 Crore (as shown below) during the year and hence exemption is not admissible.

Corpus Fund Received (Voluntary)	Rs. 72,50,000
School Fees/Other income/Bank interest	Rs. 77,09,830
Aggregate Gross Receipts/Income	Rs.1,49,59,830

3. The Id. CIT(A) has failed to consider that the Section as well as the rule uses the words "annual receipts" which should not exceed the limit of Rs.1 Crore. However, the words "annual receipts" are not defined anywhere in the law. Dictionary meaning of "annual" is - occurring or payable every year. Thus, it means the receipts which the institution receives every year, normally fees or subscriptions and not amount received towards corpus.

4. In computing the total income of any person, any income falling within any clauses - the law is very clear that the income of any university or any institution is not to be included. The clause does not use the words "total income" in respect of the institution, but it is only annual receipts. Hence, the reference is to the educational institution and not the assessee as a whole.

5. The Id. CIT(A) also failed to consider the following:

a. that the objects and activities of the Trust had remained the same in preceding assessment years also.

b. that in case the benefit of exemption not available u/s 10(23)(c), being the threshold limit exceed Rs.1 Crore, alternatively exemption is to be granted u/s 11 of Income Tax Act.

c. that in order to provide benefit to small trust and institutions, the Finance Act 2021 has proposed that the "exemption under sub-clause (iiid) and (iiiae) shall be increased to Rs.5 crore and such limit shall be applicable for an assessee with respect to the aggregate receipts from university or universities or educational institution or institutions as referred to in sub-clause (iiid) and this amendment will take effect from 1st April, 2022 and will accordingly apply to the assessment year 2022-23 and subsequent assessment years".

d. even by assuming, without conceding, that the corpus donation partake the character of annual receipts, still the threshold limit for proposed exemption at Rs.5 Crores, if considered, with the Finance Act's message which is loud & clear and in favour of small Trusts, the benefit of exemption u/s 10(23)(c) may be considered in favour of appellant, being a small Trust.

6. For the above reasons and other reasons that may be adduced at the time of hearing, the Order u/s 250 by the CIT(A) may kindly be quashed and justice be rendered.

7. The appellant craves to amend, alter or delete any of the above grounds of appeal.

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5. The brief facts of the case are that the assessee is a Trust filed its return on 29.09.2014 for the AY 2014-15 admitting 'Nil' income claiming exemption u/s.11 of the Income Tax Act, 1961 (in short "the Act"). The return was processed by the CPC u/s.143(1) of the Act, on 28.02.2016. the exemption claimed u/s.11 of the Act, was denied and demand of Rs.35,32,086/- was raised on the assessee. The reason for disallowance was that the assessee's Trust was not registered u/s.12AA of the Act. Subsequently, a rectification petition on 25.03.2019 was filed by the assessee. During proceedings u/s.154 of the Act, the assessee's representative submitted that the Trust has since been registered u/s.12AA of the Act w.e.f. AY 2018-19. Consequently, claim of exemption u/s.11 of the Act, was allowed for the AY 2016-17 as the assessment proceedings for that year were pending at the time grant of registration u/s.12AA of the Act. It was the submission of the Ld.AR before Ld. AO that under the circumstances explained in the revision petition filed, the assessee may be allowed exemption u/s.11 of the Act, for the AY 2014-15 also. It was also submitted by the Ld.AR that the assessee has received corpus donation apart from regular receipts from its charitable activities during the year under consideration for construction of building therefore the same should not have been aggregated with the regular receipts while computing the annual receipt of the assessee for the purpose of claiming exemption u/s.10(23C)(iiiad) of the Act. The amount received by the assessee trust from its activities under the head School Fees/Other

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income/Bank interest only should have been treated as annual receipts, which in total were only Rs.49,64,696/-. The AO, on the basis of gross receipt of the trust including corpus donation of Rs. 72,18,000/- and other regular receipts of Rs. 49,64,696/- has totaled the amount to Rs.1,21,82,696/-, accordingly, have considered the gross receipts of the assessee trust for impugned year exceeding the prescribed limit of Rs.1 Cr. and have denied the exemption u/s.10(23C)(iiiad) of the Act. The assessee's case which was pending for rectification u/s.154 of the Act, was not considered as a case where assessment proceedings were pending and therefore, the Id.AO, since the assessee did not have registration u/s.12AA of the Act, have denied the exemption and treated that there is no mistake apparent on record and therefore, rejected the rectification petition of the assessee.

6. Aggrieved by the rejection from the Ld. AO, the assessee preferred appeals before the Ld.CIT(A), NFAC, wherein, the Ld.CIT(A) has find no merits in the submissions of the assessee, has decided that the AO have considered the facts of the case and passed a speaking order u/s.144 of the Act, thus, according to Ld. CIT(A) there was no infirmity in the order of Ld AO, in result grounds of appeal of the assessee were dismissed.

7. To challenge the findings of the Ld.CIT(A), the assessee is now before us to substantiate its contentions which could nor found favour by the Revenue authorities.

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8. At the outset, the Ld.AR submitted that disallowance made by the AO u/s.10(23C)(iiiad) of the Act, by clubbing corpus fund with other receipts is not justified for the submissions of the assessee. As per provisions of Sec.10(23C)(iiiad) of the Act, the aggregate annual receipt of the school should be the receipts collected for Rs.49,19,960/- only. The corpus donation received with specific direction by the Trust to develop infrastructure for Rs.72,18,000/- is a capital receipt and the same cannot be taxed in the hands of the assessee, irrespective of the fact whether registration u/s.12AA of the Act, has been granted or not. To substantiate its contentions, the assessee drew our attention to the order of the Ld.CIT(A), wherein, the Ld.CIT(A) has not discussed the matter on merits, have decided the same on the basis of technicalities that there is no mistake apparent from the records and concluded that the AO has correctly dismissed the rectification petition of the assessee.

9. To fortify the argument on the assessee's claim, the Ld.AR placed before us and relied upon the following judicial pronouncements having similarities with the case and issue in hand:

1.ACIT v Shiksha Samiti (2015) 38 ITR (Trib) 616 Delhi, dt. 16-2-2015- AY 2008-09 (Followed Jat Education society (supra), and Sh. Mahadevi Tirath Sharda Maa Seva Sangh Vs ITO in ITA No. 1091/Chd/2009 Order dt 29.01.2010)

In this case the AO issued notice u/s. 148 for reopening the assessment on the grounds that the annual receipts (capital and revenue) for the year under consideration exceeded Rs.1.00 crore and as such it is not eligible for exemption u/s.10(23C)(iiiad). During the assessment proceedings, AO noted that the AR of the assessee has submitted that the receipts of the society are only Rs.60,24,857/- and an amount of Rs.39,14,102/- was received as donation towards corpus fund. The AO held that the receipts of the society exceeded Rs.1.00 Crore and therefore exemption u/s 10(23C)(iiiad) is not allowed. The AO thus made the assessment vide his assessment order dated 19.12.2011 passed u/s.148/143(3) of the IT Act

CIT (A) allowed the exemption aggrieved the Dept. went in appeal before the Hon. ITAT, which upheld CIT (A) 's order and held that-

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The amounts contributed, as corpus donations for Infrastructure development shall form part of corpus would not constitute income of the society. Therefore, the receipts of the educational institution are below Rs.1.00 Crore and as such exemption u/s 10 (23C)(iiiad) is allowable. For the purpose of section 10(23C)(iiiad), in the term 'aggregate annual receipts' refers to the receipts by the educational institution and not that of the society.

b. Divine Education Institute & social Development Society Vs. ITO (Del - Trib)

Corpus fund, which is meant for Specific purpose to meet out capital expenditure, cannot be a part of annual receipts of educational institution even if no registration u/s.12AA has been granted.

c. CIT Vs Shanthi Devi Educational Trust (P & H - High Court)

Assessing officer was not justified to be included the corpus donations in to aggregate annual receipts.

d. ITO v. Serum Institute of India Research Foundation. (2018) 169 ITD 271 / 195.

TTJ 820 (Pune) (Trib.) Dismissing the appeal of the revenue the Tribunal held that, corpus contributions being capital receipts, cannot be charged to tax though the trust is not registered (AY 2005 - 06).

10. On the basis of principle of law laid down in the aforesaid judgments, it was the prayer of the assessee that since aggregate annual receipt of the school was below Rs.1 Cr., the AO has taken a stand against the provisions and intent of law and facts of the case which was further unjustifiably affirmed by the Ld CIT(A), therefore, it was the prayer of the Ld AR that the order of the Ld.CIT(A) is liable to be quashed and the exemption u/s.10(23C)(iiiad) of the Act deserves to be restored /allowed to the assessee.

11. On the contrary, The Ld.DR vehemently supported the order of the AO & the Ld.CIT(A).

12. We have considered the rival contentions and submissions, perused the materials on record, including judicial pronouncements relied upon. Admittedly, the assessee is a Trust with charitable objects and was

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granted registration u/s.12AA of the Act, on 03.09.2018 w.e.f. AY 2018-19. The disallowance of exemption u/s.11 of the Act, was made by the AO considering the fact that the assessee was not having registration u/s.12AA of the Act, for the year under consideration while intimation u/s 143(1) was passed. It was also the fact that the assessee has claimed exemption being an Educational Institution while filing its return of income on 29.09.2014 for the AY 2014-15, but the same was denied vide order u/s.143(1) of the Act dated 28.02.2016. Subsequently, the assessee had filed a petition for rectification u/s.154 of the Act, with the AO, but has not find any favour with a reasoning by the AO that, the assessee did not have registration u/s.12AA of the Act also the exemption u/s.10(23C)(iiiad) of the Act was claimed under rectification petition, the same cannot be considered as a mistake apparent from the record and thus, the rectification petition was rejected. In appeal, findings of the AO were accepted by the Ld.CIT(A) and dismissed the appeal filed by the assessee.

13. In back drop of the above facts and circumstances of the case and on perusal of the judicial pronouncements, as well, it would be relevant to refer to the decision of the Hon'ble Punjab & Haryana High Court the case of CIT (Exemptions) v. Shanti Devi Educational Trust reported in [2018] 409 ITR 522 (P&H), wherein, the Hon'ble Punjab & Haryana High Court has held as under:

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EDUCATIONAL INSTITUTION — EXEMPTION — REGISTRATION OF TRUST UNDER SECTION 12AA NOT MANDATORY TO CLAIM EXEMPTION UNDER SECTION 10(23C)(iiia) — INCOME-TAX ACT, 1961, ss. 10(23C)(iiia), 12AA

During the course of registration proceedings under section 12AA of the Income-tax Act, 1961 the assessee-trust submitted audited accounts for the financial years 2006-07, 2007-08 and 2008-09. From the balance-sheet for the financial year 2006-07 relevant to the assessment year 2007-08, it was found that the trust had collected a sum of Rs.1,15,05,100 as corpus fund. The trust was neither registered under section 12AA nor under section 10(23C)(vi) during the assessment year 2007-08. The assessee-trust did not file its return for the assessment year 2007-08 relevant to the financial year 2006-07. A notice under section 148 was issued. The Assessing Officer held that as the assessee was not registered under section 12AA during the assessment year 2007-08, it was not eligible for exemption on account of corpus donation and the excess of receipts over expenditure was added to the taxable income, which was assessed at Rs.1,15,03,000. The Commissioner (Appeals) upheld the additions made by the Assessing Officer. On further appeal, the Tribunal accepted the plea of the assessee that it ran three educational institutions, that it had received donation of agricultural land valued at Rs.1.01 crore by a registered gift deed from V and three others, and that the assessee had received corpus donation of Rs.15 lakhs from three concerns, and held that since it was not the case of the Department that the objects of the assessee-trust were not charitable nor that the donation in the shape of land or amount had been utilized for any other purposes except on the objects of the assessee-trust the Commissioner (Appeals) was not justified in upholding the action of the Assessing Officer and accordingly directed the Assessing Officer to delete the addition treating the assessee as a registered trust with charitable objects. On appeal:

Held, dismissing the appeal, that the Tribunal while setting aside the orders of the authorities below had rightly directed the Assessing Officer to delete the addition treating the assessee as a registered trust with charitable objects. Of course, no educational activity had been started by the assessee during the assessment year 2007-08 but at the same time, the fact that the assets and funds received by it in donation were meant for achieving its objects had not been doubted. The registration under section 12AA had been granted to the assessee by the Commissioner, with effect from April 1, 2009 which was before the date of the assessment order passed on December 30, 2011 though obtaining registration under section 12AA was not mandatory to claim exemption under section 10(23C)(iiia). According to this provision, any income received by any person on behalf of any university or other educational institution existing solely for educational purposes and not for the purpose of profit was exempt if the aggregate annual receipts of such university or educational institute did not exceed the amount prescribed. The findings of fact recorded by the Tribunal had not been shown to be illegal or perverse, which warranted interference. No question of law arose.

14. The matter in the case of Shanti Devi Educational Trust (supra) was taken up by the revenue for the directions of the Hon'ble Supreme Court vide SLP (Civil) Diary No.10671/2018 dated 20.04.2018, where the SLP of the revenue was dismissed on the ground of delay as well as on merits.

15. In an another case "CIT Vs MADARSA-E-BAKHIYATH-US-SALIHATH ARABIC COLLEGE" reported in [2015] 278 CTR 374 (Madras), wherein, the Hon'ble jurisdictional High Court has held that the sale proceeds of

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the land and bonds cannot be equated to annual receipts as stated u/s.10(23C) of the Act. The sale in the case on hand is in the nature of conversion of a capital asset from one form to another. Therefore, the denial of benefit of Sec.10(23C) of the Act, by the AO was rightly interfered by the Ld.CIT(A) and confirmed by the Tribunal. Extract of the findings of the Hon'ble jurisdictional High Court guiding on the importance and applicability of provisions of section 10(23C) while computing the annual receipt, were as under:

4. Before advertng to the merits of the case, it is apposite to refer to [Section 10\(23C\)\(iiia\)](#) of the Act, which reads as under:

[Section 10.](#) Incomes not included in total income.- In computing the total income of a previous year of any person, any income falling within any of the following clauses shall not be included --

.....

(23C) any income received by any person on behalf of--

(i) to (iiia)

(iiia) any university or other educational institution existing solely for educational purposes and not for purposes of profit if the aggregate annual receipts of such university or educational institution do not exceed the amount of annual receipts as may be prescribed.

5. We find that in the above said provision the key emphasis is on the words annual receipts. The sale proceeds of land and bonds cannot be equated to annual receipts as stated under [Section 10\(23C\)](#) of the Act. The sale in the case on hand is in the nature of conversion of a capital asset from one form to another. Therefore, the denial of the benefit of [Section 10\(23C\)](#) of the Act to the assessee by the Assessing Officer was rightly interfered with by the Commissioner of Income Tax (Appeals) and confirmed by the Tribunal.

In such view of the matter, we hold that the appeal is devoid of merits and no substantial question of law arises for our consideration. Accordingly, this appeal is dismissed.

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16. The judgement in the case of Shiksha Samiti (supra) relied upon by the assessee is absolutely relevant for the present case, wherein, the assessee's society has corpus receipt of Rs.39,14,102/- and the other receipts of Rs.60,24,857/-, wherein, the AO has wrongly aggregated these two receipts of the society and inferred that the annual receipts of the assessee society have exceeded Rs.1 Cr., therefore, exemption u/s.10(23C)(iiiad) of the Act, cannot be allowed. The addition was made by the AO, however, the same was deleted by the Ld.CIT(A) and the ITAT has also upheld the decision of the Ld CIT(A), held that the amount contributed voluntarily by the donors with specific direction that it will form part of corpus, would not constitute income of the society. Therefore, the annual receipts of educational institutions for the purpose of section 10(23C)(iiiad) were below Rs.1 Cr. and as such exemption u/s.10(23C)(iiiad) of the Act, was allowable.

17. In the case of Divine Education Institute & Social Development Society (Supra), wherein, the co-ordinate bench of ITAT Delhi Bench has held that corpus fund which is meant for specific purpose to meet out capital expenditure, cannot be a part of annual receipt of educational institution, even if no registration u/s.12AA of the Act, has been granted.

18. Respectfully following the above judicial pronouncements, adverting to the submissions and observations as noted hereinabove. After a thoughtful analysis, we are of the considered view that corpus fund received by the assessee with specific directions cannot be treated as

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receipt for the purpose of Sec.10(23C)(iiiad) of the Act, and therefore, the total receipt of the assessee for the relevant assessment year was below the prescribed limit of Rs.1 Cr. for the purpose of exemption claimed under the provisions of section 10(23C)(iiiad) of the Act. Accordingly, the assessee's Trust was eligible for exemption u/s.10(23C)(iiiad) of the Act, even if no registration u/s.12AA of the Act was in existence or granted for the impugned assessment year, wherein receipt of the society working solely for educational purpose was below Rs.1 Cr.

19. To clarify it further relevant provisions of Sec.10(23C)(iiiad) of the Act, is re-produced as under:

"any university or other educational institution existing solely for educational purposes and not for purposes of profit if the aggregate annual [receipts of such university or educational institution do not exceed the amount of annual receipts as may be prescribed]".

Note: Prescribed limit is Rs.1 Cr. for the AY 2014-15.

20. In view of the aforesaid discussion, observations, judicial pronouncements and provisions of the Act, in the present case, after a thoughtful consideration, we are of the opinion that the assessee trust was undeniably entitled for exemption u/s.10(23C)(iiiad) of the Act, for which, the mistake was apparent from the record of the assessee, which were already in possession with the authorities below. However, they have considered the corpus donation also as receipt of the assessee for the purpose of Sec.10(23C)(iiiad) of the Act, and denied exemption to the assessee. Therefore, having no contrary submissions or decisions placed

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before us by the revenue, as against the judgments cited above, we hold the orders of the Revenue authorities as unsustainable. Consequently, we set aside the order of the authorities below and are directing the AO to grant exemption u/s.10(23C)(iiiad) of the Act, to the assessee.

21. In the result, appeal filed by the assessee in ITA No.611/Chny/2022 for the AY 2014-15 is allowed in terms of our observations hereinabove.

22. Since, we have set aside the issue in ITA No.611/Chny/2022 for the AY 2014-15, the ratio of our decision will apply ***mutatis-mutandis*** in ITA No.612/Chny/2022 for the AY 2015-16, the same is also decided accordingly. The AO is directed to allow exemption u/s 10(23C)(iiiad) to the assessee for AY 2015-16, also having annual receipts other than the receipts as Voluntary Corpus Fund, were below Rs. 1.00 Cr.

23. In the result, appeals filed by the assessee in ITA Nos.611/Chny/2022 for the AY 2014-15 & ITA No.612/Chny/2022 for the AY 2015-16, are allowed.

Order pronounced on the 06th day of April, 2023, in Chennai.

Sd/-
(महावीर सिंह)
(MAHAVIR SINGH)
उपाध्यक्ष/VICE PRESIDENT

Sd/-
(अरुण खोडपिया)
(ARUN KHODPIA)
लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,
दिनांक/Dated: 06th April, 2023.
TLN

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आदेशकीप्रतिलिपिअग्रेषित/**Copy to:**

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|-----------------------------|------------------------|
| 1. अपीलार्थी/Appellant | 4. आयकरआयुक्त/CIT |
| 2. प्रत्यर्थी/Respondent | 5. विभागीयप्रतिनिधि/DR |
| 3. आयकरआयुक्त (अपील)/CIT(A) | 6. गार्डफाईल/GF |

आदेशानुसार/ BY ORDER,

(Assistant Registrar)आयकर अपीलीय अधिकरण, चेन्नई /ITAT,
Chennai

		Date	Initial	
1.	Draft dictated on	24&27.03.23 (typed directly on Hon'ble AM's Computer)		Sr.PS
2.	Draft placed before author	24&27.03.23		Sr.PS
3.	Draft proposed & placed before the second member			JM/AM
4.	Draft discussed/approved by Second Member.			JM/AM
5.	Approved Draft comes to the Sr.PS/PS			Sr.PS/P S
6.	Kept for pronouncement on			Sr.PS
7.	File sent to the Bench Clerk			Sr.PS
8.	Date on which file goes to the Sr.PS			
9.	Date on which file goes to the Head Clerk.	11.04.2023		
10.	Date of dispatch of Order.			