INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "D": NEW DELHI

BEFORE

SHRI G.S. PANNU, HON'BLE PRESIDENT
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER

ITA Nos. 2083 & 2084/Del/2016
Asstt. Years: 2014-15 & 2014-15

Airport Authority of India Rajiv Gandhi Bhawan, Safdarjung Airport, New Delhi – 110 003 PAN AAACA6412D	Vs.	ITO (International Taxation) TDS Ward-1(1) New Delhi.
(Appellant)		(Respondent)

Assessee by:	Shri Ruchesh Sinha, Advocate
Department by:	Shri Sanjay Kumar, Sr. DR
Date of Hearing:	18.07.2023
Date of pronouncement:	05.09.2023

O R D E R

PER ASTHA CHANDRA, JM

Two appeals filed by the assessee arise out of two separate orders dated 09.02.2016 and 10.2.2016 of the Ld. Commissioner of Income Tax (Appeals) – 42, New Delhi **("CIT(A)")** both pertaining to Assessment Year **("AY")** 2014-15.

2. In ITA No. 2084/Del/2016 the following ground is taken by the assessee:-

"1. The learned Commissioner of Income-tax (Appeals) erred on facts and in law in not accepting the claim of the assessee that the payments made to the MITRE Corporation under Agreement dated 16.09.2011 are not

taxable in India (either as 'fees for included services' or as 'business profits' under the Indo US tax treaty) and hence, no tax is required to be deducted at source at the time of making payment to MITRE."

3. The assessee has taken the following grounds in ITA No. 2083/Del/2016:

"1. The learned Commissioner of Income-tax (Appeals) erred on facts and in law in not accepting the claim of the assessee that the payments made to the MITRE Corporation under Agreement dated 18.03.2013 / 20.03.2013 are not taxable in India (either as 'fees for included services' or as 'business profits' under the Indo US tax treaty) and hence, no tax is required to be deducted at source at the time of making payment to MITRE."

ITA No. 2084/Del/2016

4. We take up ITA No. 2084/Del/2016 first. At the outset, the Ld. AR pointed out that it is a covered matter by the decision of the Tribunal in M/s. Airport Authority of India **("AAI")** own case for the AY 2013-14 in which the same agreement and same parties were involved. The Ld. DR fairly conceded to the submission of the Ld. AR.

5. We have heard the Ld. Representative of the parties and perused the record. It is observed that identical issue came up for consideration in AAI's own case for AY 2013-14 and the Tribunal vide its decision rendered on 30.10.2017 restored the issue back to the file of the Ld. ITO for adjudicating the issue afresh observing in para 22 of the order (supra) as under:

"22. We have carefully considered the rival arguments made by both the sides, perused the orders of the Assessing Officer and the CIT(A) and Paper Book filed on behalf of the assessee. We have also considered the various decisions cited before us. A perusal of the assessment order shows that there was no proper submission made by the assessee before the Assessing Officer. Only before the CIT(A) the assessee made certain submissions based on which the Ld. CIT(A) held that any payment made by the assessee to MITRE are in nature of FTS and chargeable in India under the Act and India – USA DTAA. He, therefore held that the assessee is under obligation to withhold tax from

these payments u/s 195 of the I.T. Act. In our opinion, the matter requires a re-visit to the file of the Assessing Officer with a direction to adjudicate the issue afresh in the light of the various submissions made before us and in the light of latest decisions on this issue. Needless to say, the Assessing Officer shall give due opportunity of being heard to the assessee. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes."

6. Respectfully following the Tribunal's decision (supra) we set aside the order of the Ld. CIT(A) and restore the matter back to the file of the Ld. ITO to adjudicate the issue afresh in the light of the order (supra) of the Tribunal The Ld. AO shall provide reasonable opportunity of being heard to the assessee. We order accordingly.

ITA No. 2083/Del/2016

7. In ITA No. 2083/Del/2016 the brief facts are that AAI filed an application before the Ld. ITO TDS Ward 1(1), International Taxation, New Delhi **("ITO")** requesting him to issue certificate at nil rate of TDS in respect of payment of USD 10,39,171 to be made to M/s. MITRE Corporation **("MITRE")** in pursuance to "agreement between AAI and MITRE dated 18.03.2013/20.03.2013 entitled Acquisition/Technical support for the new CNS-ATM Systems at IGI Airport, New Delhi" read with MOU dated 13.04.2012. It was stated therein that the said payment is not taxable in India. The request of the applicant to permit remittance without deducting withholding tax was not acceptable to the Ld. ITO as he treated the receipts in the hands of MITRE as taxable Fee for Included Service **("FIS")**. He, therefore passed order under section 195(2) of the Income Tax Act, 1961 **(the "Act")** dated 30.09.2013 directing the applicant to withhold tax @15% from the amounts proposed to be remitted to MITRE.

8. Aggrieved, the AAI filed appeal under section 248 of the Act before the Ld. CIT(A). A detailed written submission was made before the Ld. CIT(A) which has been incorporated by the Ld. CIT(A) in his order. The Ld. CIT(A)

upheld the order of the Ld. ITO by observing and recording his findings as under:-

"5. I have carefully considered the facts of the case in the light of the written submissions and application provisions of Indo-US DTAA and the provision of the Act.

5.2 It is observed that through the said agreements dated 18.03.2013 and 20.03.2013 the MITRE was to provide "Acquisition/Technical Support for the new CNS-ATM Systems at IGI Airport, New Delhi". These activities were to be completed in three phases, which have been described in the appellant's submissions in the above para. The appellant has also admitted that b but for the 'make available clause, such services were in the nature of fee for technical services within the Indo-US DTAA, keeping in view the decision of ARR in the case of ***Endemol India Pvt. Ltd. (Supra)*** *and of ITAT* ***Mumbai in the case of Raymond Ltd. (Supra).***

5.2.2 It is evident that in order to be covered by this provision, the services provided should be 'made available', which enables the Person acquiring the services to apply the technology by itself, independently. In the case of the appellant, it is seen that the entire payment of Rs. 10,39,171/- USD is in the nature of consolidated payments of all three phases, of which no separate stage-wise or activity-wise break-up is possible. This was admitted by the Ld. AR as well. It is seen that out of various activities, certain activities provide the technology to AAI in such manner that it enables its experts acquiring the service to be able to apply the technology by themselves, independently, subsequently. In the case of this agreement, the Following activities 'make available' technical knowledge, skill and experience to the appellant, as under:

(1) ***Support AAI in developing Evaluation Repository (Tender Phase)*** *It is evident that the technical support of MITRE to AAI in developing Evaluation Repository will involve transfer of technical knowledge in such a way that based on the said Evaluation Repository, the experts of AAI will be able to carry out independent evaluation in future.*

(ii) ***Participate in Technical Proposal Evaluation (Tender Phase)*** *- The participation of the experts of MITRE along with experts of AAI in Technical Proposal Evaluation will not only lead to evaluation of the technical proposal but also provide opportunity to the experts of AAI for imbibing and learning application-based knowledge and technical know-how from the experts of MITRE in the process. Since the experts of AAI are already experienced professionals, the participation of experts of MITRE in such evaluation will help them in learning the relevant technical process and knowledge much more effectively during the course of such participation. Therefore, they shall be able*

to carry out such evaluation independently on their own, based on the best international practices made available to them by the experts of MITRE

(iii) ***Participate in Design Milestone Reviews (Design phase)*** *- Participation of MITRE expert in such reviews will help in imparting the best international practices, and technical know-how to the experts of AAI, who are already skilled professionals, for whom learning the latest technical know-how through such participation of the experts of MITRE will be far easier and long-lasting.*

(iv) ***Participation in Deployment Milestone Reviews****- Again participation of MITRE expert in such reviews will help in imparting the best international practices, an technical know-how to the experts of AAI, who are already skilled professional, for whom learning the latest technical know-how through such participation of the experts of MITRE will be far more easier and long-lasting.*

(v) ***Participation operational and technical support****- Participation of MITRE expert in such technical support will help in imparting best international practices and technical know-how to the experts of AAI, who are already skilled professional, for whom learning such latest technical know-how through participation of the experts of MITRE will be far more easier and long-lasting.*

5.2.2 In view of this, in my considered view through such services, the experts of MITRE have made available 'technical knowledge, skills, experience, know-how or processes to the expert of AAI in such a way that they can independently carry out milestone reviews, Technical Proposal Evaluation, based on Evaluation Repository developed through/imparted by the MITRE experts. In view of this, I uphold the action of the AO treating the receipts in the hands of MITRE as taxable FIS."

9. Dissatisfied, AAI is in appeal before the Tribunal.

10. The Ld. AR submitted that the same issue is involved in this appeal too as in ITA No. 2084/Del/2016 with similar set of facts. The only difference is that the agreement is not the same but parties are the same. The Ld. AR however made the following written submission which is reproduced below:

"4.1 ***Cryptic conclusion drawn by the CIT(A)****: Kind attention is invited to page no. 11 & 12 of the CIT(A) order in which the Ld. CIT(A) has concluded that in pursuance to the said agreement the technology will be made available to AAI in such a manner that they would be able to utilize the same independently. In this regard, it is submitted that the*

Ld. CIT (A) has not referred to any specific clauses of the agreement and has merely drawn a generic conclusion. The main thrust of the CIT (A) is that by the services provided by MITRE, AAI's professionals will learn/ get experience to carry out the functions independently. In other words, the services provided by MITRE would "make available" the technology to AAI's professionals. The conclusion drawn by the CIT (A) is clearly contrary to the provisions of the agreement specifically to the heading "scope of the project". Kind attention is invited to relevant part of the agreement which on a number of occasion uses the words "assist", "review", "support" etc, in context to AAI. The said agreement is absolutely silent in regard to the aspect that MITRE shall transfer its technical knowledge to AAI, or MITRE shall make endeavor that AAI's personnel shall become self-sufficient for using its technology or that after the support of MITRE, AAI can independently be allowed to use the said technology. To put it in simple words, there is no clause in the agreement which supports the conclusion drawn by CIT (A). The Ld. CIT (A) has failed to appreciate that The mere fact that there were certain technical inputs or that the assessee immensely benefited from, these services, even resulting in value addition to the employees of the assessee, is wholly irrelevant. The expression 'make available' has a specific meaning in the context of the tax treaties and there is, thus, no need to adopt the day to day meaning of this expression, as has been done by the CIT (A)) It is submitted that AAI's professional will learn in the process while working with MITRE is a natural process and it is not what is intended by MITRE in the agreement. In other words, a person learns with working with other but it does mean the other person desires to make the first person independent, much less depicted in the present case. Hence, the conclusion drawn by the CIT (A) is erroneous/cryptic.

4.2 <u>The services rendered shall not fall under the 'make available' clause of Article 12 of India-USA DTAA:</u> *It is submitted that the services may fall in the category of 'fees for included services, but since the services do not make available any technical knowledge, experience, etc., they will not be taxable in India in terms of paragraph 4 of Article 12 of the Indo-US DTAA which defines "fees for included services" as under:*

> *"For purposes of this Article, "fees for included services" means payments of any kind to any person in consideration for the rendering off any technical or consultancy services (including through the provision of services of technical or other personnel) if such services:*
>
> *(a) Are ancillary and subsidiary to the application or enjoyment of the right, property or information for which a payment described in paragraph 3 is received;*

*(b) **Make available** technical knowledge, experience, skill, know how, or processes or consists of the development and transfer of a technical plan or technical design."*

It is stated that if payment has been made in respect of any of the services prescribed in clause (a) or (b) of the above reproduced Article, then the sum paid shall be treated as paid for Fees for Included Services. It is submitted that sub-clause (b) of Para 4 provide two limbs, namely, (i) make available technical knowledge, experience, skill, know how or processes, (ii) Consists of the development and transfer of a technical plan or technical design.

The first limb of the clause provides that the services shall be treated as fees for included services, if it "makes available" the technology or other expertise. It is submitted that while referring to other case laws that "make available" means when the person acquiring the technology is enabled to apply the technology. In this context, attention is invited to the MOU of the DTAA between India and USA and is contended that the phrase "make available" has been explained as under:

*"Generally speaking, technology will be considered "make available" when the person acquiring the service is enabled to apply the technology. **The fact that the provision of the service may require technical input by the person providing the service does not per se mean that technical knowledge, skills etc., are made available to the person purchasing the service, within the meaning of paragraph 4(b).** Similarly, the use of product which embodies technology shall not pe se be considered to make technology available." [Emphasis Supplied]*

Keeping in mind the above, it is submitted that in order to be covered by this provision, it is a necessary condition that the service provided should make available the technology which enables the person acquiring the service to apply the technology. Since MITRE does not make available any technical knowledge or skill to AAI which could be treated as fees for included services as contemplated under paragraph 4 of Article 12 of the Indo-US DTAA therefore, the services provided cannot be charged tax under Article 12 of the DTAA.

*4.3 **The technology has not been 'made available' to AAI:** It is now a settled jurisprudence that the concerned agreement should specifically contain a provision clearly showing that the technology has been made available in the manner in which the recipient of the technology has been enabled to use such technology independently by itself. A detailed reading of para 2.2 to annex-1 of the agreement, which provides a detailed description of the project tasks, will show that MITRE is*

involved in the review and audit of the various documents and processes, participation in meetings etc. By no reasoning, it can be said that the functions of review and audit can fall in the category of 'development & transfer of technical plan or design' as per the aforesaid article. In context to the said agreement the following aspects can be noted:

*4.3.1 During the **Tender Phase**, MITRE will participate in the tender evaluations as an independent, objective consultant and support AAI in evaluation of tender responses including evaluation of technical proposals,*

*4.3.2 During the **Design Phase**, MITRE will provide the recommendations on how to proceed in dealing with the vendor, will conduct audits at the vendor site, will participate in the necessary meetings via teleconferencing and finally, will review the efforts and deliverables of the Design Phase.*

*4.3.3 During the **Deployment Phase,** MITRE will conduct audit at IGI Airport to check for compliance of various standards, review the technical documentation and provide inputs to mitigate risks, review the deliverable documents etc.*

4.4 The CIT(A) has grossly failed to appreciate the AAI has not filed the application U/s 195 in respect of the other agreements which has been entered by AAI with MITRE. In respect of payments made to MITRE at NIL TDS rate. It was the present agreement which did not fall under the "make available" category, contemplated the AAL to file the said application. It is reiterated that technology will be considered "made available" when the person acquiring the service is enabled to apply the technology. The fact that the provision of the service may require technical input by the person providing the service does not per se mean that technical knowledge, skills, etc. are made available to the person purchasing the service, within the meaning of paragraph 4(b) of the DTAA between India and USA. Similarly, the use of a product which embodies technology shall not per se be considered to make technology available.

*5. **The findings of the lower authorities are contrary to the settled jurisprudence:** Reliance in the given context is placed on the following case laws. The relevant portion of the same is reproduced.*

*5.1 **Infobip Ltd. Vs. Assistant Commissioner of Income Tax, Circle (IT), 2 (1)(1) 2023] 150 taxmann.com 503 (Delhi - Trib)**, wherein the Hon'ble Tribunal has held as under:*

"9.6 There are plethora of judicial precedents where the courts love tested the expression "make available in the context of "fees for technical services vis-a-vis the nature of services rendered by the assessee. We have considered the decisions (supra) relied upon by the assessee. ***The sum and substance of all these decisions are that mere rendering of services is not considered as 'make available unless the person utilising the services is able to make use of technical knowledge etc. by himself in his business or for his own benefit and without recourse to the performer of services in future. In order to attract Article on FTS, it additionally requires that the service provider should also make his technical knowledge, experience, skill, know-how etc. known to the recipient of service so as to equip him to independently perform the technical function himself in future without help of the service provider. There should be transfer of technical knowledge, skills, experience from the person rendering the service to the persons utilising the same. Payment of consideration would be regarded as FTS only if the twin test of rendering services and making technical knowledge available at the same time is satisfied.***

9.7 In Outotec India P Ltd. v. CIT [2015] 41 ITR (Trib.) 449 (Delhi), *Delhi Bench of the Tribunal pointed out that the expression "make available" in the context of 'fees for technical services contemplates that the technical services should be of such a nature, that the payer comes to possess the technical knowledge so provided which enables it to utilize the same thenceforward. If the services are consumed without leaving anything tangible with the payer for use in future, it will not be 'make available' of the technical services notwithstanding the fact that its benefit flowed directly to the payer.*

9.8 In Mahindra and Mahindra Ltd. v. Dy CIT [2009] 313 ITR (AT) 263 (Mumbai) (SB) *it has been held that where the payer only obtained the benefit from the services, but did not get any technical knowledge experience or skill in its possession for future use, it cannot be said that technical know-how was made available.*

10*. On the facts and in the circumstances of the case, and in the light of the decisions (supra) we are of the view that the services rendered by the assessee to BTPL do not satisfy "make available" clause as envisaged under Article 13(4)(c) of the India-UK DTAA to fall within the scope of FTS. Hence, the fees amounting to Rs. 83,04,370/- for the services rendered by the assessee from*

outside India to BTPL are not in the nature of FTS as per the provisions of Article 13(4)(c) of India-UK DTAA. Accordingly, we decide Ground No. 2 to 7 in favour of the assessee"

5.2 ***ABB Inc. v. DDIT International Taxation, Circle-1(1), [2015] 59 taxmann.com 159 (Bangalore-Trib.)*** *wherein the Hon'ble Tribunal has held as under*

"7. The law is by now settled so far as the connotations of make available clause in the definition of fees for technical services in the contemporary tax treaties are concerned. It is held to be a condition precedent for invoking this clause that the services should enable the person acquiring the services to apply technology contained therein. Hon'ble Karnataka High Court in the case of CIT v. De Beers India Minerals (P.) Ltd. [2012] 346 ITR 467/208 Taxman 406/21 taxmann.com 214 approves this school of thought. Their Lordships have, inter alia, posed a question to themselves that "what is the meaning of 'make available" and then proceeded to answer it as follows:

22..... The technical or consultancy service rendered should be of such a nature than "makes available to the recipient technical knowledge, know-how and the like. The service should be aimed at and result in transmitting technical knowledge, etc. so that the payer of the service could derive an enduring benefit and utilize the knowledge or know-how on his own in future without the aid of the service provider. In other words, to fit into the terminology "making available", the technical knowledge, skill, etc. must remain with the person receiving the services even after the particular contract comes to an end. ***It is not enough that the services offered are the product of intense technological effort and a lot of technical knowledge and experience of the service provider have gone into it. The technical knowledge or skills of the provider should be imparted to and absorbed by the receiver so that the receiver can deploy similar technology or techniques in the future without depending upon the provider. Technology will be considered "made available" when the person acquiring the service is enabled to apply the technology. The fact that the provision of the service that may require technical knowledge, skills, etc., does not mean that technology is made available to the person purchasing the service, within the meaning of paragraph (4)(b).*** *Similarly, the use of a product which embodies technology shall not per se be considered to make the technology available. In other words, payment of consideration would be regarded as "fee for technical/included services" only if the twin test of rendering services and making technical knowledge available at the same time is satisfied.*

8. We therefore, hold that unless there is a transfer of technology involved in technical services extended by the US based company, the 'make available' clause is not satisfied and, accordingly, the consideration for such services cannot be taxed under Article 12(4)(b) of India US tax treaty"

5.3 ***Income Tax Officer (International Taxation)-1, Ahmedabad v. Cadila Healthcare Ltd. 2017] 77 taxmann.com 309 (Ahmedabad - Trib.),*** *wherein the Hon'ble Tribunal held as under:*

"6. We have heard the rival contentions, perused the material on record and duly considered facts of the case in the light of the applicable legal position. We find that the common thread in all these tax treaties is the requirement of 'make available' clause. As learned counsel rightly puts it, its not simply the rendition of a technical service which is sufficient to invoke the taxability of technical services under the make available clause. Additionally, there has to be a transfer of technology in the sense that the user of service should be enabled to do the same thing next time without recourse to the service provider. The services provided by non residents did not involve any transfer of technology. It is not even the case of the Assessing Officer that the services were such that the recipient of service was enabled to perform these services on its own without any further recourse to the service provider. It is in this context that we have to examine the scope of expression 'make available.

9. As for the connotations of make available clause in the treaty, this issue is no longer res integra. There are at least two non-jurisdictional High Court decisions, namely ***Honble Delhi High Court in the case of DIT v. Guy Carpenter & Co Ltd. [2012] 346 ITR 504/207 Taxman 121/20 taxmann.com 807 and Honble Karnataka High Court in the case of CIT v. De Beers India Minerals (P.) Ltd. [2012] 346 ITR 467/208 Taxman 406/21 taxmann.com 214 (Kar.)*** *in favour of the assessee, and there is no contrary decision by Honble Jurisdictional High Court or by Honble Supreme Court. In De Beers India Minerals (P) Ltd.'s case (supra). Their Lordships posed the question, as to what is meaning of make available to themselves, and proceeded to deal with it as follows:*

> *"The technical or consultancy service rendered should be of such a nature that it 'makes available' to the recipient technical knowledge, know-how and the like. The service should be aimed at and result in transmitting technical knowledge, etc, so that the payer of service could derive an enduring benefit and utilize the knowledge or know how on his own in future without the aid of the service provider, In another words, to fit into the terminology 'making available" the technical knowledge, skill? Etc., must remain with the person receiving the services even after the particular contract comes to an end.* ***It is not enough that the services offered are the product of intense technological effort and a lot of technical knowledge and experience of the service provider have gone into it.***

The technical knowledge or skills of the provider should be imported to and absorbed by the receiver so that the receiver can deploy similar technology or techniques in the future without depending upon the provider. Technology will be considered "made available" when the person acquiring the service is enabled to apply the technology. The fact that the provision of the service that may require technical knowledge, skills, etc, does not mean that technology is made available to the person purchasing the service, within the meaning of paragraph (4)(b) Similarly, the use of a product which embodies technology shall not per se be considered to make the technology available. In other words, payment of consideration would be regarded as "fee for technical/included services" only if the twin test of rendering services and making technical knowledge available at the same time is satisfied".

5.4 ***Romer Labs Singapore Pte. Ltd. Vs. ADIT, Tax Circle 2(1), International Taxation 2013] 30 taxmann.com 362 (Delhi Trib.).*** *wherein the Hon'ble Tribunal has held as under:*

"The expression 'make available' has been examined by various Courts. The Authority for Advance Rulings in the case of Anapharm Inc.. In re[2008] 305 ITR 394/174 Taxman 124 (AAR New Delhi) has held that there is some difference between section 9 and article 12 of the Agreement for the Avoidance of Double taxation between India and Canada in the definition of 'fee for technical/included services', inasmuch as the requirement of paragraph 4(b) of article 12 of DTAA as absent in section 9 Article 12 required that technical knowledge, experience, etc., should be 'made available' to the recipient, but it did not define that expression. Notwithstanding this, mere provision of technical services was not enough to attract article 12(4)(b). It additionally requires that the service provider should also make his technical knowledge, experience, skill, know-how, etc., known to the recipient of the service so as to equip him to independently perform the technical function himself in future, without the help of the service provider. ***In other words, payment of consideration would be regarded as 'fee for technical/included services' only if the twin test of rendering services and making technical knowledge available at the same time is satisfied****"*

[Emphasis Supplied]

In view of the above, the submission of the Appellant is that since MITRE does not make available any technical knowledge or skill to AAI which could be treated as fees for included services as contemplated under paragraph 4 of Article 12 of the Indo-US DTAA therefore, the services provided cannot be charged tax under Article 12 of the DTAA. Therefore, it cannot be concluded that the first limb of Article 12(4)(b) does not apply in the instant case.

In view of the above, it is humbly requested to allow the appeal of the Appellant and quash the orders of the lower authorities.

It is submitted & prayed accordingly."

11. The Ld. DR supported the order of the Ld. CIT(A).

12. We have considered the rival submissions and perused the record. Having considered the above submissions of the Ld. AR and the fact that this appeal too has similar set of facts and the same parties are involved, we are of the view that this issue also needs to be restored back to the file of the Ld. ITO for adjudicating the same afresh in the light of the Tribunal's order (supra) and the submissions made by the assessee before us extracted above. The Ld. AO shall provide reasonable opportunity of being heard to the assessee. We order accordingly.

13. In the result, both the appeals filed by the assessee in ITA No. 2083/Del/2016 & ITA No. 2084/Del/2016 are allowed for statistical purpose.

Order pronounced in the open court on 5TH September, 2023.

sd/-	**sd/-**
(G.S. PANNU)	**(ASTHA CHANDRA)**
PRESIDENT	**JUDICIAL MEMBER**

Dated: 05/09/2023

Veena

Copy forwarded to -
1. Applicant
2. Respondent
3. CIT
4. CIT (A)
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 typed draft is placed before the Other 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	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	