

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “D”: NEW DELHI**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No. 2194/Del/2023
Asstt. Year: 2020-21

M/s. SAIC Motor Overseas Intelligent Mobility Technology Co. Ltd. 2209-B, No. 89, Yunling East Road, Putuo Shanghai, China 200060	Vs.	ACIT International Taxation, Gurgaon
(Appellant)		(Respondent)

Assessee by:	Shri Ajay Vohra, Sr. Advocate Shri Neeraj Jain, Advocate Ms. Shaily Gupta & Himanshu Goel, CA
Department by :	Shri Vizay B. Vasanta, CIT-DR
Date of Hearing	20/12/2023
Date of pronouncement	23/02/2024

ORDER

PER ASTHA CHANDRA, JM

The appeal filed by the assessee is directed against the final assessment order dated 22.06.2023 passed under section 143(3) r.w.s. 144C(13) of the Income Tax Act, 1961 **(the “Act”)** in pursuance to the directions of Ld. Dispute Resolution Panel **(“DRP”)** pertaining to the Assessment Year **(“AY”)** 2020-21.

2. The assessee has raised the following grounds of appeal:-

- "1. That the assessing officer erred on facts and in law in completing assessment under section 143(3) read with section 144C(13) of the Income-tax Act, 1961 ('the Act') at an income of Rs. 18,79,80,556 as against the returned income of Nil under normal provisions of the Act.

Validity of assessment proceedings/order:

- 2 That on the facts and circumstances of the case and in law, the impugned assessment completed vide order dated 22.06.2023 passed by the assessing officer under section 143(3) read with section 144C of the Act ('impugned order') is illegal, bad-in-law and liable to be quashed since the same is barred by limitation.
3. That on the facts and circumstances of the case and in law, the directions issued by the Ld. Dispute Resolution Panel ('DRP') is non-est and invalid in absence of Document Identification Number ('DIN'), though intimated subsequently.
- 3.1 That on the facts and circumstances of the case and in law, the final assessment order passed in conformity with invalid directions of DRP is, therefore, invalid and barred by limitation.

Without prejudice- Merits

4. That on the facts and circumstances of the case and in law, assessing officer erred in holding that the payment received by the appellant from sale of software to MG Motor India Private Limited ('MG India') is taxable as royalty in India in terms of Article 12(3) of the India-China Double Taxation Avoidance Agreement ('DTAA').
- 4.1 That on the facts and circumstances of the case and in law, assessing officer erred in arbitrarily holding that supply of software has resulted in imparting of information concerning technical, industrial, commercial, or scientific knowledge, experience or skill, coded in the form of map, navigation, weather, etc. not appreciating that the appellant has merely supplied software licenses to be installed in the motor vehicles manufactured by MG India.

Other issues:

5. Without prejudice, the assessing officer erred on facts and in law in subjecting income of the appellant to tax @ 10.92 percent (including surcharge @ 5 percent and education cess @ 3 percent) in terms of section 9(1)(vi) read with section 115A of the Act not appreciating that the said income was taxable @ 10 percent in terms of Article 12(2) of the India-China DTAA, which being beneficial to the appellant non-resident would apply.

6. *That the assessing officer erred on facts and in law in levying interest under section 234A of the Act without appreciating that the income tax return was filed within the extended due date for filing the tax return.*
7. *That the assessing officer erred on facts and in law in levying interest under section 234B of the Act.*
8. *That the mechanical endorsement in the impugned order to the effect that penalty under section 270A of the Act is initiated for "under reporting of income in consequence of misreporting of income" is illegal and bad in law."*

3. The assessee has also raised the additional grounds as under:-

- "3.2. *That on the facts and circumstances of the case and in law, the handwritten DIN, which is also not supported by any records on the Income Tax portal, quoted in the body of the DRP Directions is invalid and non-est.*
- 3.3. *That the DRP Directions having been issued with an invalid DIN are illegal and the impugned order having been passed in consequence of illegal Directions is not sustainable in law."*

4. Briefly stated, the assessee is a company incorporated under the laws of China and is a tax resident of China. It is engaged in the business of supply/licensing of automobile related software. It has opted to be governed by the provisions of India-China Double Taxation Avoidance Agreement (**"India-China DTAA"**). Admittedly, it does not have a Permanent Establishment (**"PE"**) in India. For AY 2020-21, the assessee e-filed its return of income on 09.02.2021 declaring income of Rs. 18,79,80,560/-. Subsequently, the assessee filed its revised return of income on 28.05.2021 declaring NIL income and claimed refund of Rs. 18,79,80,560/-. The case of the assessee was selected for complete scrutiny through CASS. Statutory notices were issued and served upon the assessee which were duly complied with. During the AY 2020-21, the assessee entered into License Agreement with MG Motor India Private Limited (**"MG India"**) for granting of licence to incorporate the "Intelligent connected vehicle system" (**"Software"**) into head unit (supplied by another company) which is supplied from outside

India and get fitted into MG India's car. The assessee received Rs. 18,79,80,556/- from MG India for supply of Software during AY 2020-21 and claimed it as non-taxable under the provisions of India-China DTAA.

4.1 During the assessment proceedings a show cause notice dated 14.03.2022 was issued to the assessee asking to explain why the above receipts may not be treated as royalty income. The assessee filed its response on 17.03.2022 and 21.04.2022 and contended before the Ld. Assessing Officer (**"AO"**) that:

- i) the assessee has not transferred the copyright in the software to MG India and the case of the assessee is covered by decision of the Hon'ble Supreme Court in the case of Engineering Analysis Centre of Excellence Pvt. Ltd. vs. CIT 432 ITR 471;
- ii) the assessee has transferred non-exclusive, non-transferrable and restricted rights for software and no copyright has been transferred; and
- iii) the assessee has not given any know-how to MG India from which MG India could reproduce the same for perpetual use. Therefore, information transferred is not for extended or perpetual use and the same does not come under imparting of information of industrial, commercial or scientific nature.

4.2 The submissions of the assessee were not found tenable by the Ld. AO who proceeded to pass a draft assessment order on 29.09.2022 holding that information imparted by the assessee coded in the form of map, navigation, weather etc. amounts to royalty under the Act as well as under the provisions of India-China DTAA and accordingly assessed the receipts of Rs. 18,79,80,556/- as royalty in the hands of the assessee by making an addition to the income returned by the assessee.

4.3 Aggrieved, the assessee filed objections before the Ld. DRP who vide its order dated 31.05.2023 upheld the order of the Ld. AO treating the receipts of Rs. 18,79,80,556/- as royalty in the hands of the assessee.

4.4 Pursuant to the directions of the Ld. DRP the Ld. AO framed the final assessment order on 22.06.2023 under section 143(3) r.w. section 144C(13) of the Act making an addition of Rs. 18,79,80,556/- to the Nil income returned by the assessee.

5. Dissatisfied, the assessee is in appeal before the Tribunal and all the grounds of appeal relate thereto.

6. Ground No. 1 is general in nature.

7. Ground No. 2 to 3.1 and ground No. 3.2 and 3.3 raised by way of additional grounds relating to DIN are not adjudicated by us as the Ld. AR requested to keep them open.

8. We shall now proceed to deal with ground No. 4 and 4.1 relating to royalty income.

9. The Ld. AR submitted that the Ld. AO treated the supply of software as royalty for use of Industrial, commercial, scientific experience alleging that :-

- i) The End User License Agreement ("**EULA**") has been entered between the assessee and the end user (buyer of the car) and not with MG India. As a corollary, the Ld. AO has held the transfer/sale of licensed product i.e. Software to be not between the assessee and MG India but between the assessee and the end user i.e. buyer of the car.
- ii) MG India purchases information from the assessee which is coded in the form of maps and related utilities and used in the manufacturing

process of car, constituting imparting of information in the nature of industrial, commercial or scientific experience constitutes royalty.

- iii) The decision of the Supreme Court in the case of Engineering Analysis (supra) is not applicable in the facts of the present case since the issue under consideration relates to imparting of information concerning technical, industrial, commercial or scientific knowledge, experience.

9.1 The Ld. AR submitted that the Ld. AO failed to appreciate that MG India merely purchases the licensed software which are embedded in the head unit and fitted into cars for end use by the buyer of the car. In such cases, EULA is signed with the end user/customer to restrict access to rights in the licence. MG India merely purchases these bundled software and acts as a reseller and for that reason is not a signatory in EULA. The Ld. AR reiterated that this aspect has been examined by the Hon'ble Supreme Court in the case of Engineering Analysis Centre of Excellence Pvt. Ltd. (supra) wherein IBM Singapore had signed EULA with end user and not with IBM India, who acted as reseller. (para 12 at page 24 of the Case Law Paper Book referred).

9.2 As regards the allegation made by the Ld. AO in para 9(ii) above, the Ld. AR submitted that this finding is contrary to the clauses of the Licence Agreement entered between the assessee and MG India, which nowhere allows supply of information. He drew our attention to clause 2 (a)/(c), 3(b)/(c), 11 of the Licence Agreement which specifically provides for supply of software licence only.

9.3 So far as the applicability of the decision of the Hon'ble Supreme Court in the case of Engineering Analysis Centre of Excellence Pvt. Ltd.(supra) is concerned, it is submitted by the Ld. AR that clause 2 (a)/(c), 3(b)/(c), 11 of the Licence Agreement clearly demonstrates that the present

case involves supply of software licence only and therefore it is directly covered by the decision (supra) of the Hon'ble Apex Court. He also placed reliance on the decision of the jurisdictional Hon'ble Delhi High Court in the case of EY Global Services Ltd. vs ACIT 441 ITR 54 (Del HC).

10. The Ld. DR relied upon the order of the Ld. AO/DRP.

11. We have heard the Ld. Representatives of the parties, considered their submissions and perused the records. It is an undisputed fact that the assessee is a tax resident of China and does not have a PE in India. The dispute in hand pertains to whether the impugned receipts in the hands of the assessee are in the nature of royalty and hence subject to tax in India or business income not taxable in India in the absence of a PE of the assessee in India. The assessee has opted to be governed by the beneficial provisions of India-China DTAA and hence, we have considered the taxability of the impugned receipts of Rs. 18,79,80,556/- in the hands of the assessee under the provisions of the India- China DTAA. We are given to understand that during the relevant year under consideration, the assessee entered into a License Agreement with MG India, one of its group companies, for granting of license to incorporate the Software into MG India's vehicle (copy of the License Agreement at pages 6-25 of the Paper Book). As per the terms of the License Agreement such license has been granted by the assessee to MG India on non-exclusive, non-transferable, non-assignable basis. The Software interalia includes features such as online map and navigation; online weather; online intelligent voice and Bluetooth protocol. This Software is embedded in a hardware device known as head unit. The head units are car model centric i.e. they remain same for all cars of a particular model. The assessee has also filed a declaration before the Ld. AO which is on record (pages 27 of the Paper Book) certifying that *"SOIMT supplies software to MG India. The software gets delivered to hardware supplier and it comes*

as a part of hardware. There are no services provided by SOIMT and only off the shelf software is provided."

11.1 It is the case of the Revenue that the payment received by the assessee from MGI is royalty income subject to tax in India in terms of Article 12(3) of the India-China DTAA. Article 12(3) of India-China DTAA is reproduced below for ready reference:

"The term "royalties" as used in this Article means payment of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including cinematograph films and films or tapes for radio or television broadcasting any patent, trade mark, design or model, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial or scientific equipment, or for information concerning industrial, commercial or scientific experience"

11.2 In the given factual and legal scenario, the Ld. AO/ DRP has observed that supply of Software has resulted in imparting of information concerning technical, industrial, commercial or scientific experience or skill to MG India coded in the form of map, navigation, weather etc. and that the transaction has not taken place between the assessee and MG India for the reason that EULA is entered into between the assessee and the end user i.e. buyer of the car and not between the assessee and MGI India.

11.3 We have perused the License Agreement executed on 01.06.2019 between the assessee and MGI India and EULA (Exhibit B to the License Agreement) to be entered into by the end user/ customer of MG India, the relevant clauses of which are reproduced below for ready reference:

"The relevant extract of Clause 1 "Definitions" :

g) "Smart Services" means system and services provided by SAIC OIMT as listed in Exhibit A

h) "Licensed Products" shall mean Smart Services.

j) "Software" shall mean and include installing package incorporating software of iSmart Services

m) "Services" shall mean iSmart Services, which are agreed to between the Parties from time to time. (For the sake of clarity, it is mentioned herein that no changes/upgrade/scope shall be made without the prior written consent of Party A).

k) "System" shall mean iSmart system which shall be provided by Party B to Party A on the execution of this Agreement.

2. Grant of License

a) In respect of the System, Party B grants in Party A as well as its Affiliates for the Service Period, a non exclusive non transferable non-assignable license to incorporate the Intelligent Connected Vehicle System into Party A's Vehicle and to distribute sell the same for use by End Users

h) Party A shall not be permitted to allow the Services to be made available to new vehicles produced following the expiry of the Service period or to incorporate the system in Vehicles produced after the Service Period.

e) Each End User who purchases a Vehicle shall be deemed to be granted an irrevocable license to use the Services in connection with the purchased Vehicle.

d) This Agreement contains the full and complete grant of rights by Party B to Party A in respect of the Licensed Products and any other use of the Licensed Products other than those which are strictly prohibited in this Agreement.

3. Further obligations of Party A

a) Party A shall at all times store the Licensed Products in a secure manner

b) In no event shall Party A make any additions, modifications, adaptations, or other alterations that in any manner materially reduce, impair, or otherwise negatively impact upon the accuracy, completeness, integrity, or safety of the Licensed Products.

c) Specifically, in respect of the Software. Party A shall not, except as explicitly permitted under this Agreement

i) copy the whole or any part of the System:

ii) modify, merge or combine the whole or any part of System with any other software or documentation:

iii) assign, license, transfer, sell, lease, rent, charge or otherwise deal in or encumber the System nor use it on behalf of or make available the same to any third party except as otherwise set forth herein, and

iv) reverse engineer, disassemble or decompile the whole or any part of the System from object code into source code or make any derivative works from or based upon the System or any part thereof

11. Intellectual Property Rights

All Intellectual Property Rights in the Licensed Products shall belong to Party B and its licensors

Without limiting the foregoing, Party A acknowledges that the Licensed Products are the result of substantial investments and protected by database rights as well as copyright rights, and Party A acknowledges that the Licensed Products may be protected by similar rights in other jurisdictions and that, without limiting the foregoing, Party B shall have the right to enforce such rights as contractual rights arising under this Agreement.

All Intellectual Property Rights in the Telematics Devices, excluding the Intellectual Property Rights of Party B as set out above, shall belong to Party A and its licensors.

Each Party's use of any trade names, logos, trademarks, service marks and other marks of the other Party is subject to the other Party's prior written approval."

5. End Users

Before allowing use of the Licensed Products by an End User, Party A shall require the End User to accept the terms of a legally binding end user license agreement containing provision in Exhibit B ("End User License Agreement").

The relevant clause of EULA is as under:

"The following terms and conditions apply to any use by you of any services provided by SAIC OIMT (the "SAIC OIMT Services"). The services are deemed to be provided by SAIC Overseas Intelligent Mobility Company Limited and You should not use the SAIC OIMT Services if you cannot agree to the below.

GRANT OF LICENSE: The SAIC OIMT Services are provided to you on a non-exclusive basis and you may only use the SAIC OIMT Services for your personal use and solely in combination with the hardware device which is incorporated into your vehicle. The license granted is non-transferable. If any software is provided as part of the SAIC OIMT Services, you are only entitled to use the binary form of such software and have no right to receive the source code. If upgrades, updates or supplements to the SAIC OIMT Services are obtained or made available to you, the use of such upgrades, updates or supplements are subject to the foregoing unless other terms accompany such upgrades, updates or supplements in which case those terms apply. All other rights not specifically granted under this paragraph are reserved by SAIC OIMT."

11.4 From the perusal of the License Agreement, it can be inferred that the objective of the agreement is to provide the Software which is a standard/off the shelf software supplied by the assessee to MG India for which the impugned payments are made by MG India. This is also evidenced by a

declaration/certificate filed by the assessee wherein it has been specifically certified that the assessee supplies off the shelf software which gets delivered to hardware supplier and comes as a part of hardware without there being any element of provision of services by the assessee to MG India. From the relevant clauses of the License Agreement extracted above, it can be seen that the assessee has granted a non-transferable, non-exclusive, non-assignable license to incorporate the Software into the vehicles manufactured/sold by MG India to the end customers; no rights have been provided to make copies of software products or to modify, merge or combine with other software; no right to change the object code from source code and make any derivative products from that have been provided and the technical documentation for the software remained the property of the assessee and the assessee is responsible for any claims of patent infringement and thus there is no transfer of intellectual property rights. All intellectual property rights in the licensed products shall belong to the assessee and its licensors only. MG India is required to get the terms of the legally binding EULA contained in Exhibit B to the License Agreement, agreed by its customer before allowing use of the Licensed Products. The Ld. AO has alleged that the supply of software is not undertaken between the assessee and MG India for the reason that EULA is signed with the end customer instead of MG India. In our considered view, the allegation made by the AO has no foot to stand. MG India merely purchases the licensed software (Software) which are embedded in the head unit and fitted into cars for end use by the buyer of the car. In such cases, EULA is signed with the end user to restrict access to rights in the license. The end user signs EULA for use of the licensed software and has no right to copy (except as permitted by the licensed and the Usages Rules), reverse engineer, disassembled, attempt to derive the source code of, modify or create derivative works of the licensed software, any updates or any part thereof (as accepted and permitted by EULA). From the relevant clause of EULA extracted above, it is

amply clear that the end user has limited right to use the application quite akin to use of licensed software. MG India merely purchases the Software and acts as a reseller and it is for this reason that it is not a party to EULA. This would not in our view characterize the impugned receipts from supply of Software as royalty income.

11.5 The Ld. AO/ DRP are of the view that the supply of Software has resulted into imparting of information concerning industrial, commercial or scientific experience coded in the form of map, navigation, weather etc. and thus taxable as royalty income under the provisions of Article 12(3) of the India-China DTAA. It is pertinent to note that the expression “imparting of information concerning industrial, commercial or scientific experience” has not been defined under the India-China DTAA or the Act. The meaning of the same has to be gathered and understood in the light of various judicial precedents and commentaries on this subject. The expression “imparting of information concerning industrial, commercial or scientific experience” alludes to the concept of “know-how” which is defined to mean *“undivulged technical knowledge, information, experience or technique that is necessary for the industrial reproduction of a product or process”*. *“...know-how represents what a manufacturer cannot know from mere examination of the product and mere knowledge of the progress of technique. The information concerning industrial, commercial or scientific experience should have a perpetual or extended use.”* From the factual and legal scenario and considering the relevant clauses of the License Agreement which specifically provides for supply of software license only, it can be gathered that the assessee has only supplied a standard/off the shelf software to MG India and the assessee has not given any “know-how” to MG India from which MG India could reproduce the same for its perpetual use as MGI India has to purchase licenses equal to number of cars manufactured by it. It is only the use of Software that is provided on license basis while the source

code/algorithm always remains with the assessee only. No adverse material has been brought on record by the Revenue to controvert the above factual and legal position. Further, in our considered opinion, the assessee's contentions finds due support from the decision of the Hon'ble Supreme Court in the case of Engineering Analysis Center of Excellence Pvt. Ltd. (supra) wherein the Hon'ble Court held that the payer who gets non-exclusive, non-transferrable and restricted right to a copy of the software makes payment for the supply of copyrighted article and not for the use of the copyright of the owner, is in the nature of business income and not royalty. In the present case, the impugned transaction pertains to the supply of Software and not imparting of information concerning industrial, commercial or scientific experience and the assessee has not transferred the copyright/ right to use the copyright of the Software but merely the copyrighted Software wherein the rights of the assessee are non-exclusive, non-transferrable and non-assignable. Thus, in our view, the ratio of the Hon'ble Apex Court (supra) would squarely apply to the assessee's case in hand.

12. In view of the above factual matrix coupled with the legal position on the impugned issue, in our considered opinion, the payments received by the assessee is for the supply of Software which is a standardized / off the shelf software and not for the use of the copyright or imparting information concerning industrial, commercial or scientific experience and thus would not fall within the scope of Article 12(3) of the India-China DTAA to be taxed as royalty income. The impugned receipts would thus partake the character of business income in the hands of the assessee which is not taxable in India in the absence of PE of the assessee in India. Accordingly, ground No 4 and 4.1 is decided in favour of the assessee.

13. Ground No. 5 relating to the applicable rate of tax from the impugned income of the assessee becomes academic in view of our decision on ground 4 and 4.1 above and hence does not require adjudication.

14. Ground No. 6 relates of levy of interest of Rs. 51,882/- under section 234A of the Act. The Ld. AR submitted that the assessee has filed its return of income within the prescribed due date. The due date for furnishing of return of income for the AY 2020-21 was extended to 15.02.2021 by the CBDT Notification No. 93/2020/F. No. 370142/35/2020-TPL. The assessee filed the original return of income on 09.02.2021 which is within the extended time limit. The entire tax liability has been discharged by way of TDS. The Ld. DR conceded to the submissions of the Ld. AR.

14.1 Interest under section 234A is levied only in cases where the assessee does not furnish its return of income or furnishes it after the due date prescribed under section 139 of the Act. The facts on record reveal that the assessee filed its return of income within the prescribed (extended) due date applicable to the relevant AY under consideration. Hence we deem it fit and proper to restore this issue to the file of the Ld. AO for verification as to the filing of date of return viz-a-viz the due date of filing of return for the AY 2020-21 in the light of the CBDT circular (supra) and decide it afresh in accordance with law.

15. Ground No. 7 relates to levy of interest of Rs. 6,74,466/- under section 234B of the Act. The Ld. AR drew our attention to the proviso inserted in section 209(1)(d) of the Act by the Finance Act, 2012 w.e.f. 01.04.2012 which is reproduced below:-

“Provided that for computing liability for advance tax, income-tax calculated under clause (a) or clause (b) or clause (c) shall not, in each case, be reduced by the aforesaid amount of income-tax which would be deductible or collectible at source during the said financial year under any provision of this Act from any income, if the person

*responsible for deducting tax has paid or credited such income **without deduction of tax** or it has been received or debited by the person responsible for collecting tax without collection of such tax.”*

15.1 He submitted that proviso inserted in section 209(1)(d) of the Act by the Finance Act, 2012 w.e.f. 01.04.2012 would apply only in a scenario where person responsible for deducting tax has paid or credited such income without deduction of tax. In the case at hand, income has been received by the assessee after deduction of tax at source and therefore the said proviso to section 209(1)(d) of the Act is not applicable. He submitted that as per section 209(1)(d) of the Act r.w. proviso thereto, where in case of a non-resident company, tax deductible at source has been paid, it would not be permissible for the Revenue to charge any interest under section 234B for alleged failure to pay advance tax by such assessee. He submitted that this issue is covered by the decision of the Coordinate Bench of the Tribunal in the case of Amadeus IT Group SA vs. ACIT (ITA No. 1742/Del/2023) dated 16.10.2023. The Ld. DR fairly conceded to the above propositions of the Ld. AR.

15.2 We are inclined to agree with the submissions of the Ld. AR. We have perused the order (supra) of the Tribunal in Amadeus case and observe that the impugned issue now stands settled in favour of the assessee by the Hon'ble Delhi High Court in the appeal filed by the Revenue against the order (supra) of the Tribunal in Amadeus case. Respectfully following the decision(s) (supra) of the Delhi Tribunal which is affirmed by the Hon'ble Delhi High Court, we hold that levy of interest under section 234B of the Act is not called for. Accordingly, interest levied under section 234B of the Act is hereby deleted.

16. Ground No. 8 relating to initiation of penalty proceedings under section 270A of the Act is premature and do not require adjudication at this stage.

17. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 23rd February, 2024.

**Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

**Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMEBR**

Dated: 23/02/2024
Veena

Copy forwarded to-

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi

Date of dictation	12.02.2024
Date on which the typed draft is placed before the dictating Member	12.02.2024
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	