IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'I-2' : NEW DELHI)
(THROUGH VIDEO CONFERENCE)

BEFORE
SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER
and
SHRI KULDIP SINGH, JUDICIAL MEMBER
ITA No. 9495/Del./2019
A. Y. : 2015-16

M/s. VEDANTA LIMITED (Successor to M/s. Cairn India Ltd.) Core-6, 3rd Floor, Lodhi Road, New Delhi-110003	Vs.	ACIT Circle-26(2) New Delhi

PAN : AACCS7101B
(APPELLANT) (RESPONDENT)

S.A. 248/ Del/ 2020
Arising out of ITA No. 9495/Del./2019
A. Y. : 2015-16

M/s. VEDANTA LIMITED (Successor to M/s. Cairn India Ltd.) Core-6, 3rd Floor, Lodhi Road, New Delhi-110003	Vs.	ACIT Circle-26(2) New Delhi

PAN : AACCS7101B
(APPELLANT) (RESPONDENT)

ASSESSEE BY : Shri Ajay Vohra, Sr. Adv.

REVENUE BY : Shri Ajit Kr. Singh, CIT-DR

Date of Hearing : 07.12.2020

Date of Order : 24.12.2020

O R D E R

PER KULDIP SINGH, JUDICIAL MEMBER

Appellant, M/s. Vedanta Limited (hereinafter referred to as 'the taxpayer') by filing the present appeal sought to set aside the

impugned order dated 28/11/2019 passed by the Assessing Officer (AO) in consonance with the orders passed by the ld. DRP/TPO under section 143 (3) read with section 144C of the Income-tax Act, 1961 (for short 'the Act') qua the assessment year 2015-16 on the grounds inter alia that :-

"1. That on the facts and circumstances of the case & in law, the draft assessment order (and the consequential final assessment order) passed by Asstt Commissioner of Income Tax, Circle 26(2), New Delhi ('Ld AO') is void ab initio for the reason that the draft order itself has been passed in the name of a non-existent entity and accordingly vitiates the whole assessment proceedings.

1.1 ***That on the facts and circumstances of the case & in law, the transfer pricing order passed by Learned. Transfer Pricing Officer ('Ld. TPO') in the name of non-existent "Cairn India Ltd." is void ab-initio thereby rendering consequent proceedings under section 143(3) read with 144C of the Act as invalid.***

1.2 ***Without prejudice to the above ground of appeal, the draft assessment order passed by the Ld. AO (and consequential assessment proceedings) are void ab-initio for the reason that Ld. AO grossly erred in passing a draft assessment order instead of a final assessment order when the transfer pricing order was itself a nullity in the eyes of law for having being passed in the name of non-existent "Cairn India Ltd.".***

2 Without prejudice to the above grounds of appeal, on the facts, in the circumstances of the case and in law, the Ld. AO erred in assessing the total income and adjusted book profit of the Appellant at Rs.374,09,75,540 and Rs. 2942,51,39,964 respectively as against Rs. 154,42,26,610 and Rs 2668,37,95,346 declared by the Appellant in the return of income.

3 That on the facts and circumstances of the case & in law, the Ld. AO/DRP grossly erred in making disallowance of Rs. 6,77,00,000 under section 14A of the Act read with Rule 8D of the Income Tax Rules, 1962 ('the Rules').

3.1 That on the facts and circumstances of the case and in law, the Ld. AO/DRP without assigning any cogent reason or recording necessary satisfaction under sub-section (2) of section 14A of the Act, embarked upon making the disallowance by mechanical application of Rule 8D read with 14A and so was not justified in making the disallowance of Rs. 6,77,00,000.

3.2 In making the above disallowance under section 14A read with Rule 8D of the Act, the Ld. AO/DRP completely chose to ignore the submissions of the Appellant and the third-party independent quotation filed to substantiate the basis of suo moto

disallowance and so for this reason too the addition of Rs. 6,77,00,000 as made by the Ld. AO is not at all justified.

3.3 That on the facts and circumstances of the case & in law, the Ld. AO /DRP erred in considering an estimate of expenditure of 1NR 37,75,296/- (based on third party quotation) as a disallowance despite the fact that the Appellant had suo moto disallowed the same in its computation of income.

3.4 Without prejudice to the aforesaid ground of appeal, the Ld. AO/DRP erred in making disallowance under Rule 8D(2)(ii) of the Rules without appreciating that there were no borrowings outstanding at any time during the captioned assessment year.

4 Without prejudice to the above ground of appeal, on the facts, in the circumstances of the case & in law, the Ld. AO/DRP erred in adding back the disallowance of Rs.6,77,00,000 under section 14A of the Act read with Rule 8D of the Rules in computing book profit under section 115JB of the Act.

4.1 That while adding back the disallowance u/s 14A for MAT computation, the Ld. AO/DRP conveniently failed to take cognizance of the order passed by the Hon'ble 1TAT in the Appellant's own case for AY 2011-12 to AY 2013-14.

5 That on the facts and circumstances of the case & in law, the Ld. AO/DRP erred in allowing additional depreciation amounting to 1NR 1,84,30,287/- under section 32(1) (iia) of the Act despite the fact that Appellant had not claimed the same in its return of income.

5.1 That on the facts and circumstances of the case & in law, the Ld. AO/DRP erred in observing that the claim of additional depreciation was to be mandatorily allowed in terms of Explanation 5 to section 32(1) of the Act, without appreciating that additional depreciation being optional in nature, is not covered within the purview of the said Explanation.

6 That on the facts and circumstances of the case & in law, the Ld. AO/DRP grossly erred in adding INR 191,13,00,000/- both under the normal provisions of the Act as well as under section 115JB of the Act, while accepting change in the method of depreciation on plant and machinery from Straight Line Method ("SLM") to Unit of Production ("UOP") Method, in as much as the additional depreciation debited to the profit & loss account, for the period upto 31st March, 2014 as a consequence of adopting the changed method, has been allowed.

6.1 That on the facts and circumstances of the case & in law, the Ld. AO/DRP failed to appreciate that the depreciation amounting to INR 191,13,00,000/- was already disallowed in the computation of income under the head 'Depletion, depreciation and amortisation' and hence the addition by the Ld. AO/DRP results in double disallowance under normal provisions of the Act.

6.2 That on facts and circumstances of the case and in law, the

Ld. AO/DRP erred in adding INR 191,13,00,000 to the total income, representing higher provision of depreciation for the year under consideration, which was necessitated due to change in method of depreciation on account of implementation of Schedule 11 to Companies Act, 2013 w.e.f. 1.04.2014.

7. That on the facts and circumstances of the case & in law, the Ld. AO/DRP erred in proposing to make the addition of INR 191,13,00,000/- to book profits of the Appellant under section 115JB of the Act without appreciating that same method of valuation is used in profit & loss account presented in Annual General Meeting ('AGM') of shareholders.

7.1 That the Ld. AO/DRP erred in adding INR 191,13,00,000/- to book profits of the Appellant in complete disregard to the first proviso to section 115JB(2) of the Act and also ignoring that there is no jurisdiction with the Ld. AO to recast the accounts of the Appellant in the present case.

8. That on the facts and circumstances of the case & in law, the Ld. AO/DRP erred in making adjustment of INR 68,46,45,714/- under section 115JB of the Act on account of CSR expenses (which included INR 10,05,60,602/- on account of donation) by misinterpreting the term "expenditure" as well as provisions of the Companies Act, 1956.

8.1 ***That the Ld. AO/DRP ought to have appreciated that their power of making adjustments is restricted to the items mentioned in Explanation 1 to section 115JB(2) of the Act and nothing more.***

9. That on the facts and circumstances of the case & in law, the Ld. AO/DRP erred in adding lease equalization reserve expenses of INR 4,65,61,425/- to book profits under section 115JB of the Act, which were debited to profit & loss account in terms of Accounting Standard ('AS') 19-Leases.

9.1 ***That the Ld. AO/DRP grossly erred in stating that AS 19 does not apply to lease of building more so when for the purpose of section 115JB of the Act they do not have the power of recasting the accounts of the Appellant certified by its statutory auditors.***

10. That on the facts and circumstances of the case & in law, the Ld. AO/TPO/DRP erred in not appreciating that the transactions of reimbursement of expenses of INR 62,62,135/-, Manpower, general and administrative ('MGA') cost of INR 397,54,81,625/- and Parent Company Overheads ('PCO') cost of INR 46,29,715/- totaling to INR 398,63,73,475/- are not in the nature of international transaction under section 92B(1) of the Act and hence outside purview of transfer pricing provisions.

10.1 That on the facts and circumstances of the case & in law, the Ld. AO/TPO/DRP erred in not appreciating that as prescribed in

Production Sharing Contract/Petroleum Resource Agreement / Joint Operating Agreement, partners of Unincorporated Joint Venture (UJV) are permissible to pay only for actual cost incurred by the Appellant without any mark-up.

10.2 That on the facts and circumstances of the case & in law, the Ld. AO/TPO/DRP erred in not appreciating that the transaction of reimbursement of expenses amounting to INR 62,62,135/- entered into by the Appellant with its Associated Enterprises ('AEs') is in the nature of pass through costs and hence notional mark up of 5% on the same is unwarranted.

10.3 That on the facts and circumstances of the case & in law, the Ld. AO/TPO erred in not applying Comparable Uncontrolled Price ('CUP') method as directed by Ld. DRP with respect to determination of Arm's Length price of MGA costs of INR 364,99,38,686/- reimbursed by CEHL when same transaction was entered into between Unincorporated Joint Venture ('UJV') of RJ ON-90/1 oil block (allegedly the Appellant) and third party Oil & Natural Gas Corporation of India Ltd ('ONGC').

10.4 Without prejudice to the above Grounds, the Ld. AO/TPO/DRP erred in imputing notional mark up of 5% on reimbursement of expenses, MGA costs and PCO costs in gross disregard of Rule 10B(2) of the Rules and OECD guidelines.

That on the facts and circumstances of the case & in law, Ld. AO/TPO/DRP grossly erred in holding that:

the Appellant has not furnished any documentary evidence to demonstrate the benefits received from the services provided by the AE, ignoring the submissions and documents submitted by the Appellant during the course of assessment proceedings;

- ***The Appellant has not furnished any cost benefit analysis with respect to cost of services and benefits received from AE vis-à-vis independent parties;***
- ***There is no clause defining the Scope of Work for which the payment was to be made;***
- ***There is absence of written binding contract between the payer andpayee companies;***
- ***The Appellant has not provided full details of nature and extent of services provided by AE;***
- ***The Appellant has not provided basis for determining the reimbursement to be charged.***

11. That on the facts and circumstances of the case & in law, the Ld. AO/TPO/DRP grossly erred in making an adjustment of fNR 48,320/- to the income of the Appellant on account of bank guarantee fee in complete disregard to CUP in the form of actual cost of the said bank guarantee to the Appellant and also a quotation from an external commercial bank.

11.1 ***That the Ld. AO/TPO/DRP also erred in disregarding***

the detailed and proper comparability analysis submitted by the Appellant in gross violation of section 92(c)(3) of the Act.
12. That on the facts and circumstances of the case & in law, the Ld. AO erred in imposition of interest under section 234C of the Income-tax Act, 1961."

2. Briefly stated the facts necessary for adjudication of the controversy at hand are : M/s. Vedanta Limited, the taxpayer is into the business of exploring & drilling, developing, producing refining, marketing of minerals and oil bye-products and other activities incidental to the above. Apart from its business activities, the taxpayer also holds interests in its subsidiary companies which have been granted right to explore and develop oil exploration blocks in the Indian sub-continent. The main source of revenue is sale of crude oil and natural gas from the blocks at Rajasthan and Canbay Offshore and Ravva Block (KG Basin). During the year under assessment, the taxpayer entered into international transactions and specified domestic transactions as mentioned in Form 3CEB with its Associated Enterprises (AEs) as under :-

International Transaction			
S. No.	***Natureof Transaction***	***Amount in (Rs.)***	***Method Applied***
1	***Bank Guarantee***	***805346***	***CUP***
2	***Subscription of Equity Shares***	***12102900***	***Other Method***
3	***Recovery of travel & accommodation expenses***	***6262135***	
4	***Parent company overheads***	***415346005***	
5	***Share of manpower general and administrative cost***	***3975481665***	
6	***Indirect charges***	***3705186***	
7	***Sale of inventory and consumables***	***5089707***	
8	***Transfer of inventory***	***4912809***	

Specific Domestic Transactions			
S.No.	***Nature of Transaction***	***Amount in (Rs.)***	
1	***Director's remuneration***	***73306921***	
2	***Director sitting fee***	***4700000***	
3	***Payment of Commission***	***30000000***	
3	***Transfer of Inventory and Consumables from an eligible unit to non-eligible unit***	***10789036***	
4	***Head Office Allocation***	***2329733043***	
5	***Share of manpower, general and administrative cost***	***3649938686***	

3. After considering the contentions raised by the taxpayer, the ld. TPO computed the Arm's Length Price (ALP) of international transactions/specified domestic transactions as under :-

S.No.				
1	**Cost Recovery**	**3986373475**	**4185692148**	**19,93,18,674**
2.	**Corporate guarantee**	**8,05,346**	**66,68,263**	**58,62,917/-**
		Total Adjustment		**20,51,81,591/-**

4. AO in compliance to the proposed adjustment made by the TPO/DRP made addition of Rs.191,13,18,674/- on account of transfer pricing adjustment qua international transactions entered into by the taxpayer with its AEs, made addition of Rs.1,84,30,287/- on account of additional depreciation claimed by the taxpayer, made addition of Rs.191,13,00,000/- by way of disallowance for depreciation on account of change in accounting policies, made adjustment in the books profit of the taxpayer to the tune of Rs.77693904/- made adjustment of Rs.68,46,45,714/- on account of payment of CSR adjusted in the book profit of the

company for calculation of MAT and made adjustment of Rs.6,77,00,000/- by way of disallowance u/s 14A of the Act by way of adjustment in the books of company of the taxpayer for calculation of MAT. Feeling aggrieved, the taxpayer has come up before the Tribunal by way of filing the appeal.

5. We have heard the ld. Authorized Representatives of the parties to the appeal, gone through the documents relied upon and orders passed by the Revenue authorities below in the light of the facts and circumstances of the case.

6. Though the taxpayer has raised numerous grounds challenging the addition/adjustment made by the AO/DRP/TPO, however ld. AR for the taxpayer brought to the notice of the Bench that he has specifically raised ground no.1 challenging the impugned order passed by the AO/DRP/TPO on the ground that the same was *void ab initio* having been passed in the name of non-existent entity vitiating the whole assessment proceeding.

7. So, firstly, we would deal with ground no.1 raised in the appeal so as to decide issue as to whether assessment order passed by the AO on non-existent entity i.e. Cairn India Limited is *void ab initio* vitiating the entire assessment proceedings.

8. Ld. AR for the taxpayer challenging the impugned transfer pricing order passed on a non-existent entity and the validity of

draft assessment order contended inter alia that the factum of amalgamation of Cairn India Ltd. with Vedanta Ltd. was duly intimated to the AO; that the order passed by the TPO in the name of amalgamating company is nullity/non-est ; that final assessment order passed by the AO is also barred by limitation having been passed on 28.11.2019 and relied upon the decision of ***Hon'ble Supreme Court in cases of PCIT vs. Maruti Suzuki India Ltd. 416 ITR 613*** & **Spice Infotainment Ltd. vs. CIT in Civil Appeal No.285 of 2014** and the decision of the ***Tribunal in FedEx Express Transportation and Supply Chain Services (India) Pvt. Ltd. vs. DCIT in ITA No.857 of 2016.*** Ld. AR for the taxpayer further relied upon the decision rendered by the ***Tribunal in taxpayer's own case for AY 2014-15 in ITA No.7684Del/2018***.

9. However, on the other hand, ld. DR for the Revenue to repel the arguments addressed by the ld. AR for the taxpayer filed written submissions dated 15.09.2020, which have been made part of the judicial file, contended therein inter-alia that in the draft assessment order, name of Vedanta Ltd. i.e. amalgamated entity is written (earlier known as Cairn India Ltd.) with PAN of amalgamated entity only which is a mere irregularity and does not go to the roots of the case; that the TPO rectified the name of the amalgamating company u/s 154 of the Act vide order

dated12.12.2018 well before passing the draft assessment order rectifying the mistake of mentioning the name of amalgamating entity being a mistake apparent on record and relied upon the decision rendered by ***Hon'ble Apex Court in case of Sky Light Hospitality LLP vs. ACIT (2018) 92 taxmann.com 93 (SC).***

10. Undisputedly, erstwhile entity M/s. Cairn India Ltd. stood amalgamated with the Vedanta Ltd. with appointed date 1st April, 2016 and effective date 11.04.2017, which fact has been duly brought to the notice of the AO. It is also not in dispute that in the assessee's own case in similar set of facts and circumstances of the case for AY 2014-15 assessment order in the name of non-existent entity has been held to be void and non-est.

11. When we examine the issue in controversy in the light of Provisions contained u/s 144C(15)(b) of the Act, the taxpayer in whose name Transfer Pricing Proceedings has been concluded and draft assessment order has been passed is not an "eligible assessee". For facility of reference provision contained u/s 144C(15)(b) are extracted for ready perusal as under :-

> ***"144C. (1) The Assessing Officer shall, notwithstanding anything to the contrary contained in this Act, 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, on or after the 1st day of October, 2009, any variation [ ] which is prejudicial to the interest of such assessee."***
>
> ***"(15) For the purposes of this section –***

(a) ----
(b) "eligible assessee" means –
(i) Any person in whose case the variation referred to in sub-section (1) arises as a consequence of the order of the Transfer Pricing Officer passed under sub-section (3) of section 92CA; and
(ii) any non-resident not being a company, or any foreign company."

12. When we adhere to the provisions contained u/s144C(15)(b)ii of the Act "eligible assessee" needs to be an entity namely **M/s. VEDANTA LIMITED** , whereas transfer pricing order has been passed in the name of erstwhile **M/s. Cairn India Limited** which was not in-existence as on the date of order i.e 29th October, 2018, because **M/s. Cairn India Ltd.** got amalgamated with M/s. Vedanta Ltd. with effect from 11th April, 2016. Similarly draft assessment order dated 28th December, 2018 has been passed in the name of M/s. Vedanta Ltd. formerly known as **Cairn India Ltd.** which can not be considered as an "eligible assessee" u/s 144C(15)(b) (ii).

13. Identical issue has been decided by the Hon'ble Delhi High Court in case of **Spice Entertainment Ltd. bearing ITA No. 475 and 476 of 2011 with date of orders as 3rd August, 2011**, which has been affirmed by the Hon'ble Supreme Court in Civil Appeal No. 285 of 2014 (SC) date of order 2nd November, 2017. Hon'ble Delhi High Court in case of Spice Entertainment Ltd. thrashed the

issue at length by examining provisions contained u/s 292(b) of the Act by framing the following questions of law :-

> ***(i) Whether on the facts and in the circumstances of the case, the Tribunal erred in law in holding that the action of the Assessing Officer in framing assessment in the name of "Spice Corp Ltd", after the said entity stood dissolved consequent upon its amalgamation with Mcorp Private Limited w.e.f 01.07.2003, was a mere "procedural defect"?***
>
> ***(ii) whether on the facts and in the circumstances of the case, the Tribunal erred in law in holding that in view of the provisions of section 292B of the Act, the assessment, having in substance and effect, been framed on the amalgamated company which could not be regarded as null and void?"***

14. Operating part of the findings returned by the Hon'ble High Court is as under :-

> ***"12. Once it is found that assessment is framed in the name of non-existing entity, it does not remain a procedural irregularity of the nature which could be cured by invoking the provisions of Section 292B of the Act. Section 292B of the Act reads as under:-***
>
> ***"292B. No return of income assessment, notice, summons or other proceedings furnished or made or issue or taken or purported to have been furnished or made or issued or taken in pursuance of any of the provisions of this Act shall be invalid or shall be deemed to be invalid merely by reasons of any mistake, defect or omission in such return of income, assessment, notice, summons or other proceeding if such return of income, assessment, notice, summons or other proceedings is in substance and effect in conformity with or according to the intent and purpose of this Act."***
>
> ***15. Likewise, in the case of Sri Nath Suresh Chand Ram Naresh Vs. CIT (2006) 280 ITR 396, the Allahabad High Court held that the issue of notice under Section 148 of the Income Tax Act is a condition precedent to the validity of any assessment order to be passed under section 147 of the Act and when such a notice is not issued and assessment made, such a***

> ***defect cannot be treated as cured under Section 292B of the Act. The Court observed that this provisions condones the invalidity which arises merely by mistake, defect or omission in a notice, if in substance and effect it is in conformity with or according to the intent and purpose of this Act. Since no valid notice was served on the assessee to reassess the income, all the consequent proceedings were null and void and it was not a case of irregularity. Therefore, Section 292B of the Act had no application.***
>
> ***16. When we apply the ratio of aforesaid cases to the facts of this case, the irresistible conclusion would be provisions of Section 292B of the Act are not applicable in such a case. The framing of assessment against a non-existing entity/person goes to the root of the matter which is not a procedural irregularity but a jurisdictional defect as there cannot be any assessment against a „dead person".***
>
> ***17. The order of the*** Tribunal ***is, therefore, clearly unsustainable. We, thus, decide the questions of law in favour of the assessee and against the Revenue and allow these appeals."***

15. Hon'ble Supreme Court also decided identical issue in case of **Pr. Commissioner of Income Tax, New Delhi vs. Maruti Suzuki India Ltd. Civil Appeal No. 5409 of 2019** as to framing the assessment in the name of erstwhile entity / amalgamating company in the light of provisions contained u/s 292(b) of the Act. Hon'ble Supreme Court has also distinguished the decision rendered by Hon'ble Delhi High Court in the case of **Skylight Hospitality LLP vs. Assistant Commissioner of Income Tax** relied upon by ld. DR on facts vis-a-vis decision rendered by the Delhi High Court in Spice Entainment Ltd. (supra) on the ground that defect in that case (Skylight Hospitality LLP) regarding the name of non-existent company in a notice u/s 148 was a procedural

defect or a mistake curable u/s 292(b) as no prejudice was caused to the assessee. Whereas in Spice Entertainment Ltd. assessment framed in the name of non-existent entity was found to be void ab initio and as such not a curable defect u/s 292(b).

16. The Ld. DR for the revenue contended that mistake/ defect in passing the TPO order in the name of amalgamating entity namely **M/s. Cairn India Ltd**. was rectified by the TPO by inserting the name of amalgamated company namely Vedanta Ltd. u/s 154 of the Act vide order dated 12.12.2018 before passing of the draft assessment order and as such assessment framed in this case u/s 143(3) / 144C is a valid assessment.

17. We are of the considered view that as discussed in the preceding paras and has also been held by Hon'ble Delhi High Court in case of Spice Entertainment (supra) and Hon'ble Supreme Court in the case of Maruti Suzuki (supra) framing the transfer pricing order on the basis of which draft assessment order has been passed in the name of amalgamating entity is not a curable defect and the assessment framed is bad in law. So, the contention raised by the Ld. DR is not sustainable.

18. Identical issue has been decided by the Co-ordinate Bench of Tribunal in the assessee's own case for AY 2014-15 in

ITA No.7684/Del/2018, Vedanta Ltd. vs. ACIT vide order dated 04.02.2019 in favour of the assessee by holding the assessment order and order passed by the TPO in the name of amalgamating entity is non-est.

19. Ld. AR for the assessee further contended that even the final assessment order dated 28th November, 2019 passed u/s 143(3)/ 144C of the Act is barred by limitation. Undisputedly, Ld. TPO passed the transfer pricing order on 29th October, 2018 on the basis of which draft assessment order was passed by 28.10.2018 and directions, were issued by the Ld. DRP on 28.11.2019 and consequently final assessment order was passed 28.11.2019. When we refer to the provisions contained u/s 153(1) read with section 153(4), the final assessment order u/s 143(3)/ 144C (15) requires to be passed by 31.12.2018. In these circumstances the order dated 28.11.2019 passed by AO is apparently barred by limitation.

20. In view of what has been discussed above and following the decisions of **Hon'ble Delhi High Court Spice Entertainment and Hon'ble Supreme Court Maruti Suzuki (supra)**, we are of the considered view that the assessment order framed in this case on the basis of TP order passed by the TPO is bad in law, hence, non-est and consequently hereby quashed. Since, assessment

framed is a nullity being is not legally sustainable we are not entering into the merits of this case by deciding other grounds on merits. So the appeal filed by the assessee is hereby allowed.

21. Consequently, stay petition filed by the assessee is also dismissed having been become infructuous.

Order pronounced in open court on 24th December, 2020

Sd/-	Sd/-
(ANIL CHATURVEDI)	**(KULDIP SINGH)**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

Dated: 24th December, 2020
Binita

Copy forwarded to:
1.Appellant
2.Respondent
3.CIT
4.CIT(A)
5.CIT(ITAT), New Delhi.

AR, ITAT
NEW DELHI

Date of dictation	11-15/12/2020
Date on which the typed draft is placed before the dictating Member	17/12/2020
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	