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

BEFORE SHRI N.V.VASUDEVAN(J.M) & SHRI N.K. BILLAIYA(A.M)

ITA NO. 5037/MUM/2010(A.Y. 2005-06)

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| The Income Tax Officer,<br>Wd.21(1)(1), Room No.603, 6th Flr.,<br>Pratyakshakar Bhavan, Bandra<br>Kurla Complex, Bandra,<br>Mumbai - 51<br>(Appellant0 | Vs. | Mrs. Chetana H. Trivedi,<br>Lahar A, 34/35, Hatkesh<br>Society, N.S. Road No.5, JVPD<br>Scheme, vile Parle (W),<br>Mumbai - 56.<br>PAN: AAEPT 1233E<br>(Respondent) |

C.O. NO.125/M/2011
(Arising out of ITA No.5037/M/2010,A.Y. 2005-06)

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| Mrs. Chetana H. Trivedi,<br>Lahar A, 34/35, Hatkesh Society,<br>N.S. Road No.5, JVPD Scheme, vile<br>Parle (W),<br>Mumbai - 56.<br>(Cross Objector) | Vs. | The Income Tax Officer,<br>Wd.21(1)(1), Room No.603, 6th<br>Flr., Pratyakshakar Bhavan,<br>Bandra Kurla Complex,<br>Bandra, Mumbai - 51<br>(Appellant in Appeal) |

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| Revenue by | : | Ms. N.M.Bandrawalla |
| Assessee by | : | Shri Vijay Mehta |
| Date of hearing | : | 02/04/2012 |
| Date of pronouncement | : | 11/04/2012 |

ORDER

PER N.V.VASUDEVAN, J.M

ITA No.5037/M/10 is an appeal by the revenue against order dated 18/3/2010 of CIT(A) 32, Mumbai relating to assessment year 2005-06.

2. The following are the grounds of appeal raised by the revenue in this appeal.

"1.On the facts and in the circumstances of the case and in law, the Ld.CIT(A) has erred in holding the action of the AO as incorrect in treating

the transfer of development rights to be taxed under the head 'Income from Other Sources' instead of 'Capital Gains'.

2. The Ld.CIT(A) has further erred in holding that the amount received towards transfer of Development Rights is a 'Capital Receipts' wherein the cost of acquisition is Nil and hence the same cannot be chargeable to Capital Gain tax.

In doing so, the Ld.CIT(A) has erred in not considering the fact that the loading of TDR has been possible by virtue of ownership of land and building.

3. The Ld. CIT(A) has erred in stating that sec 50C is not applicable in the case of transfer of development rights as there is no transfer of land or building. In the instant case, the assessee has received flats in exchange of a building and building falls in the purview of assets as defined u/s 50C.

4. Furthermore, the Ld. CIT(A) has erred in stating that if case of applicability of sec. 50C is made, the AO will have to reach a satisfaction that the value of new property and the compensation put together is lower than the value of property given to the developers.

5. The appellant prays that the order of the CIT(A) on the above grounds be set aside and that of the A.O. be restored.

6. The appellant craves leave to amend or alter any ground or add a new ground, which may be necessary"

3. The assessee has filed Cross Objection against the order of the CIT(A). The grounds raised by the assessee in the cross objection are as follows:

Following grounds of Cross-objection are without prejudice to each other and assessee's arguments in Department's appeal:

1. The learned CIT (A) has erred in law and on facts in not holding that the reopening of the assessment by issuance of notice u/s. 148 of the Income-tax Act, 1961 was illegal and bad in law.

2. The learned CIT (A) has erred in law and on facts in upholding the order passed by the Assessing Officer u/s. 143(3) r.w.s. 147(b) of the Act which is illegal and bad in law.

3. The learned CIT (A) has erred in law and on facts in upholding the order of the Assessing Officer which was not passed in accordance with law.

4. The learned CIT (A) has erred in law and on facts in not vacating the order of the Assessing Officer as it was passed without complying with the principles of natural justice.

5. The cross-objector craves leave to add to, amend, alter or delete all or any of the foregoing grounds of cross-objection.

4. Since the validity of initiation of reassessment proceedings is challenged in the cross objection, we deem it appropriate to take up the said issue for consideration as it involves the jurisdiction of the AO to frame order of reassessment.

5. The assessee is an individual. The assessee is 1/3rd co-owner of a residential property at 34/35, Hatkesh Cooperative Housing Society Limited, North South Road No. 5, Juhu Vile Parle Development Scheme, Vile Parle (W), Mumbai 400 056, hereinafter referred to as "the property". The other two co-owners who are close relatives of the Assessee were Mrs. Meena Trivedi and Mrs.Prerana Trivedi. The property devolved on the assessee and the two other co-owners under the will of (Assessee's sister-in-law) Mrs. Shardaben Trivedi. The property was held by the said Mrs. Shardaben Trivedi since the year 1972. The property consisted of three floors and one floor each was in exclusive possession and enjoyment of each co-owner. The structures in self-occupation needed repairs. Also, the building were constructed in the year 1959 & 1992 was not suitable for current day requirements. There were concerns about security and old age maintenance of co-owners. To address these concerns, having regard to relaxed construction norms, the co-owners decided to have assistance of a developer for use and exploitation of unused construction potential. Accordingly a development agreement was entered into with a developer dated 29/12/2004. There were two buildings in the property viz., building A which was in occupation of the co-owners and Building B which was in occupation of tenants. The unused construction potential by way of development rights of the entire plot was agreed to be used by demolishing building A without disturbing building B. As per terms of Development Agreement each co owner will be retaining one floor each in new building and balance extra

floors that will be constructed will be retained by the developer for his benefit. Developer agreed to pay over and above the built up area monetary consideration of Rs.1.25 crores to the co-owners, to be divided equally among the three co-owners. Thus each co owner's share was Rs.41,66,667/= (i.e. Rupees fourty one lacs sixty six thousand six hundred sixty seven only ).

6. The Capital Gain on the above transaction had to be declared by the Assessee. The Assessee invested Rs.42,00,000 in NABARD Bonds which qualify for exemption under section 54EC of the Act. As in place of old house new house is built and given by the developer benefit of free new construction by the developer of one floor retained by the assessee was estimated at construction cost of @ Rs. 700/-per Sq. Ft. which was Rs.17,50,000/-. The benefit in the form of construction cost would represent investment of the assessee in the acquisition of her flat and was claimed exempt under section 54/54F of the Act. The assessee did not own any other property. The Assessee therefore declared chargeable capital gain as NIL.

7. The computation of capital gain as given by the asessee was as follows:

**LONG TERM CAPITAL GAINS:**

| S. No. | Particulars | Cost date | Cost value | Index | Sale Date | Sale Value | Indexed gain/loss | Boo gain/loss |
|---|---|---|---|---|---|---|---|---|
| 1. | Received on sale of TDR | 1/4/1981 | 00 | 480/100 | 29/12/2004 | 4166,667 | 4166,667 | 4166,667 |
| 2 | Benefit of free construction @ 700 p.sq.ft. | 1//4/1981 | 0 | 480/100 | 29/12/2004 | 1750,000 | 1750,000 | 1750,000 |
| | Total | | | | | 5916,667 | 5916,667 | 5916,667 |

1. Received on sale of TDR 41,66,667
   Less: Amount Exempt under the section:
   ---
   54EC CG - Investment in certain Bonds
   Actual Investment 4200,000
   Fully Exempted upto 4166,667

TOTAL EXEMPTIONS..... 41,66,667
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| | | | |
|---|---|---|---|
| 2. Benefit of the Free Construction @ 700 p.sq. ft. | | | 17,50,000 |
| Less: Amount Exempt under the Section. | | | |
| 54F Investment in Residential House | | | |
| Actual Investment | 1750,000 | | |
| Fully Exempted upto | 1750,000 | | |
| | | --- | |
| TOTAL EXEMPTIONS ..... | | | 17,50,000 |
| | | | --- |
| | | | 0 |
| | | | ======== |
| Taxable Capital Gains..... | | | NIL |
| | | | ======== |

8. The return of income filed by the assessee on 16/8/05 was accepted under section 143(1) of the Income Tax Act, 1961 (the Act). Later on the AO issued a notice under section 148 of the Act on 24/11/2008. The AO recorded the following reasons for reopening

> "During the course of assessment proceedings for A. Y.2006-07, the earlier records i.e., A. Y.2005-06 has been reconciled, during which, it is revealed that during the financial L year 2004-05 relevant to Assessment year 2005-06 i.e., on 29/12/2004 the assessee along with two other has entered into an agreement for sale of TDR in the plot of the society for a consideration of Rs. 1,25,00,000/- being the market value and assessee has offered 1/3rd share of Rs.41,66,667/- after deducting indexed cost, under the head Long Term Capital Gain, however, the same has claimed as exempt u/s.54EC being the investment made in NABARD capital gains bond, which is being exempt.
>
> On further verification of NABARD Capital Gain Bond, it is seen that the investment in the said bond was made on 30/06/2005 i.e., it pertains to the A.Y.2006-07 for which the assessee is not showing any capital gains. However, on the said bond certificate, the assessee is claiming exemption u/s.54 EC for A.Y.2005-06 which is not allowable and requires to be re-assess by re-opening the assessment u/s. 147 of the I.T.Act by issue of notice u/s. 148 of the I.T.Act.
>
> Further, it is also not out of place to mention that the copies of documents submitted by the assessee, indicate that the basic FSI available on the plot of land have been retained by the assessee in the newly developed building. In effect the whole arrangement by way of this development is to enable the developer to bring in marketable TDR on the plot and construct / develop

> the same and sell the constructed area of TDR that the outside people of his choice, being people with no right title and interest as regard to the plot of land position, thus arrangement is so done to only facilitate the developer to load TDR on the plot of land and is hence not a transfer falling within the provisions of section 45 of the I.T.Act. It is, therefore, clear cut case of getting a compensation for loading and developing TDR by new structure and without doubt the proceeds are in the nature of income from other sources. Hence the provisions of section 45 of the I.T.Act 1961 does not apply in the assessee's case.
>
> In view of the above, the entire amount of Rs. 41,66,667/- is to be treated as income from other sources without allowing any claim of expenses relating to construction of the new structure or constntcfi6n of land as there is no transfer of right of title and interest in the plot of land

9. On the above facts, the validity of initiation of reassessment proceeding has to be adjudicated. The learned counsel for the Assessee submitted before us that the first part of the reasons recorded refers to the investment of the capital gain to claim exemption u/s.54EC of the Act. On this part of the reasons recorded it was brought to our notice that the date of transfer is 29.12.2004 when the Agreement was entered into with the developer. As per the provisions of Sec.54EC where the capital gain arises from the transfer of a long-term capital asset the assessee has to invest capital gain in long term specified asset at any time within a period of six months after the date of such transfer. Admittedly the investment in long term specified asset was made by the Assessee on 30.6.2005 within the aforesaid period of 6 months after the date of transfer of capital asset. In fact in the reassessment proceedings the claim for exemption u/s.54EC of the Act has been accepted and the revenue has not challenged the same in this appeal. The learned counsel for the Assessee relied on the decision of the Hon'ble Bombay High Court in the case of C.I.T.Vs. Jet Airways (I) Ltd. reported in [2011] 331 ITR 236 (Bom.) wherein the Hon'ble Court has held thus :-

> "Explanation 3 to section 147 of the Income tax Act, 1961, was inserted by the Finance (No.2) Act of 2009, with effect from April, 1, 1989. The effect of the Explanation is that even though the notice that has been issued u/s.148 containing the reasons for reopening the assessment does not contain a reference to a particular issue with reference to which income has escaped assessment, the Assessing Officer may assess or reassess the income in

respect of any issue which has escaped assessment, when such issue comes in respect of any issue which has escaped assessment, when such issue comes to his notice subsequently in the course of the proceedings. Parliament having used the words "assess or reassess such income and also any other income chargeable to tax which has escaped assessment", the words 'and also' cannot be read as being in the alternative. On the contrary, the correct interpretation would be to regard those words as being conjunctive and cumulative. It is of some significance that Parliament has not used the word "or". The Legislature did not rest content by merely using the word 'and'. The words 'and' as well as 'also' have been used together and in conjunction. Evidently, what Parliament intends by use of the words 'and also' is that the Assessing Officer, upon the formation of a reason to believe under section 147 and the issuance of a notice u/s.148(2) must assess or reassess: (i) such income; and also (ii) any other income chargeable to tax which has escaped assessment and which comes to his notice subsequently in the course of the proceedings under the section. Explanation 3 does not and cannot override the necessity of fulfilling the conditions set out in the substantive part of section 147. An Explanation to a statutory provision is intended to explain its contents and cannot be construed to override it or render the substance and core nugatory. Section 147 has this effect that the Assessing Officer has to assess or reassess the income ("such income") which escaped assessment and which was the basis of the formation of belief and if he does so, he can also assess or reassess any other income which has escaped assessment and which comes to his notice during the course of the proceedings. However, if after issuing a notice u/s.148, he accepts the contention of the assessee and holds that the income which he has initially formed a reason to believe had escaped assessment, has as a matter of fact not escaped assessment, it is not open to him independently to assess some other income. If he intends to do so, a notice u/s.148 would be necessary in any event of challenge by the assessee".

10. Based on the aforesaid decision it was argued that the AO could not go into any question regarding computation of capital gain because the only reason for doubting the computation of capital gain was that the relief u/s.54EC of the Act could not be allowed to the Assessee as the investment in specified long term capital assets were made in the succeeding assessment year.

11. On the second part of the reasons recorded by the AO for initiating Assessee that the AO being a person well instructed on law and facts on the issue could not entertain belief that the receipts in question were to be assessed under the head

income from other sources as against the claim of the Assessee that the income in question was to be assessed under the head "Capital Gains". In this regard it was pointed out by him that in the case of the other two co-owners no such stand has been taken by the Revenue. It was further pointed out that the second part of the reasons recorded is contrary to the first part of the reasons recorded. In other words it was his submission that in the first part of the reason recorded the AO still believes that the income in question was to be assessed under the head "Capital Gains" because he has doubted the allowability of the claim for exemption u/s.54EC of the Act, whereas in the second part of the reason he entertains a belief that the income in question is to be assessed under the head "Income from Other sources", which is contrary to the belief entertained in the first part of the reasons recorded. It was submitted by him that the words 'reason to believe' found in Sec.147 of the Act is stronger than the words 'reason to suspect' or 'reason to doubt'. It requires more than merely 'satisfaction' of the Assessing Officer. The belief entertained by the Assessing Officer must not be arbitrary or irrational. The expression 'reason to believe' does not mean purely subjective satisfaction of the Assessing Officer. The belief must be held in good faith. It cannot be merely pretence. Again, the belief must be of an honest and reasonable person based upon reasonable grounds. It was further pointed out by him that the belief regarding escapement of income does not emanate from the reasons recorded.

12. It was also submitted by him that the first part of the reasons recorded is also arbitrary, not bonafide and a belief which cannot be said to have been entertained in good faith, because the investments were made within the time contemplated u/s.54EC of the Act and those provisions do not make any reference to the Assessment year in which the investment is to be made but only lay down a condition of 6 months period of time after the date of transfer of the capital asset.

13. The learned D.R. relied on the order of the CIT(A) on the issue.

14. Sec.147 of the Act provides that if the Assessing Officer has reason to believe that any income chargeable to tax has escaped assessment for any assessment year, he may, subject to the provisions of Sections 148 to 153, assess or reassess such income and also any other income chargeable to tax which has escaped assessment and which comes to his nnotice subsequently in the course of the proceedings under Sec.147 or recomputed the loss or the depreciation allowance or any other allowance, as the case may be, for assessment year concerned. Even if an intimation is issued u/s 143(1) or an assessment is completed after scrutiny u/s 143(3) or even where no assessment has been made, the same can be reopened by the A.O. only if he has reason to believe that income has escaped assessment. The Hon'ble Supreme Court in ITO vs LakhmaniMewal Das [1976 ]103 ITR 437 has lucidly explained the power of assessing officer to bring to tax income escaping assessment u/s.147 of the Act. The Hon'ble Court first held that the section provides that there must exist "reasons to believe" and not "reasons to suspect" . The following observations relevant for the present case are as follows:

> "The fact that the words "definite information" which were there in section 34 of the Act of 1922, at one time before its amendment in 1948, are not there in section 147 of the Act of 1961, would not lead to the conclusion that action can now be taken for reopening assessment even if the information is wholly vague, indefinite, far-fetched and remote. The reason for the formation of the belief must be held in good faith and should not be a mere pretence. The powers of the Income-tax Officer to reopen assessment, though wide, are not plenary. The words of the statute are "reason to believe" and not "reason to suspect". The reopening of the assessment after the lapse of many years is a serious matter. The Act, no doubt, contemplates the reopening of the assessment if grounds exist for believing that income of the assessee has escaped assessment. The underlying reason for that is that instances of concealed income or other income escaping assessment in a large number of cases come to the notice of the income-tax authorities after the assessment has been completed."

The purpose behind the relevant provisions imposing condition precedent for initiating reassessment proceedings is to ensure finality of proceedings. The Act also provides that such reason must be recorded in writing before issue of notice of reassessment so as to judge the existence of such belief before initiating reassessment proceedings by issue of notice u/s.148 of the Act. The above

requirements are meant to ensure that powers to initiate reassessment proceedings are not exercised in an arbitrary manner.

15. The Courts have analyzed and explained in several cases as to what could be the valid reason to believe escapement of income, which would enable the Assessing Officer to successfully reopen the assessment. It has been held that the words 'reason to believe' are stronger than the words 'reason to suspect' or 'reason to doubt'. It requires more than merely 'satisfaction' of the Assessing Officer. The belief entertained by the Assessing Officer must not be arbitrary or irrational. The expression 'reason to believe' does not mean purely subjective satisfaction of the Assessing Officer. The belief must be held in good faith. It cannot be merely pretence. Again, the belief must be of an honest and reasonable person based upon reasonable grounds. The Assessing Officer may act upon direct or circumstantial evidence, but his belief must not be based on mere suspicion, gossip or rumor. The Assessing Officer would be acting without jurisdiction, if the reasons for his belief are not material or relevant. At the same time, the Courts have consistently held that what can be examined by it is existence of proper reason to believe and not sufficiency of the belief. At the time of issuance of notice, it is not necessary for the Assessing Officer to come to a conclusive finding that income has escaped assessment. At the stage of reopening the assessment, it would be sufficient for him to come to a tentative belief based on the material that income has escaped assessment.

16. In the light of the above legal requirements for valid initiation of proceedings u/s.147 for assessment of income which has escaped assessment, we will consider the facts of the Assessee's case.

17. As far as the first part of the reason recorded by the AO is concerned, the same is on the basis that the agreement by which the Assessee agreed to allow a developer to develop the property was considered by the AO as giving raise to capital gain. Under the provisions of Sec.54EC of the Act, where the capital gain

arises from the transfer of a long-term capital asset the assessee has to invest capital gain in long term specified asset at any time within a period of six months after the date of such transfer. Admittedly the investment in long term specified asset was made by the Assessee on 30.6.2005 within the aforesaid period of 6 months after the date of transfer of capital asset. In fact in the reassessment proceedings the claim for exemption u/s.54EC of the Act has been accepted and the revenue has not challenged the same in this appeal. In the reasons recorded the AO has observed as follows:

> "On further verification of NABARD Capital Gain Bond, it is seen that the investment in the said bond was made on 30/06/2005 i.e., it pertains to the A.Y.2006-07 for which the assessee is not showing any capital gains. However, on the said bond certificate, the assessee is claiming exemption u/s.54 EC for A.Y.2005-06 which is not allowable and requires to be re-assess by re-opening the assessment u/s. 147 of the I.T.Act by issue of notice u/s. 148 of the I.T.Act.

As rightly contended on behalf of the Assessee, the provisions of Sec.54EC do not make any reference to the Assessment year in which the investment is to be made but only lay down a condition of 6 months period of time after the date of transfer of the capital asset. The belief entertained by the AO regarding escapement of income cannot therefore be said to be a bonafide belief. Therefore initiation of reassessment proceedings on the basis of the aforesaid reason cannot be sustained.

18. As far as the second part of the reason recorded is concerned, as contended on behalf of the Assessee, the same is contrary to the first part of the reasons recorded in as much as in the first part of the reasons recorded the belief entertained by the AO is that the income in question is capital gain whereas in the second part of the reason recorded the belief entertained is that the income in question is "Income from other sources". The question that would arise for consideration is whether the AO can record two reasons which are mutually contradictory to each other, for initiating reassessment proceeding. The reasons

recorded also do not claim that it is an alternate case sought to be made out by the AO for initiating reassessment proceedings. We are of the view that permitting initiation of reassessment proceedings in such circumstances would not be proper. As already explained in the earlier part of this order, the belief entertained by the Assessing Officer regarding escapement of income chargeable to tax must not be arbitrary or irrational. The expression 'reason to believe' does not mean purely subjective satisfaction of the Assessing Officer. The belief must be held in good faith. It cannot be merely pretence. It cannot be said that from the second part of the reason recorded by the AO one can form a bonafide belief, a belief held in good faith, regarding escapement of income.

19. Again, the belief must be of an honest and reasonable person based upon reasonable grounds. The second part of the reasons recorded refers to the development agreement under which the property was given for development. The three co-owners who were occupying one floor each earlier were to get one floor each in the new development after demolition of the existing structures. The availability of higher FSI on the plot of the property enabled the Developer to load TDR and construct additional floors. Those floors were sold to outsiders and the outsiders did not own any interest over the land. From the above facts the AO concluded that it is an arrangement done to facilitate the developer to load TDR on the plot of land hence not a transfer falling within the provisions of section 45 of the I.T.Act and was a case the Assessee getting a compensation for loading and developing TDR by new structure and therefore the proceeds received by the Assessee are in the nature of income from other sources. In present case what was transferred by the Assessee was Development Rights in respect of the property. On the plot of land owned by the Assessee which was subject matter of development right, a certain area of construction was permissible, which was the normal FSI permissible as per the Development Control Rules. Besides the above, the Plot of land owned by the Assessee additional constructions, over and above the permissible FSI, can be made as the plot of land was capable of receiving Transfer of Development Rights (TDR). TDR could be obtained by the Developer

and could be loaded on the normal FSI construction permissible as per the development control rules. The right to construct building on the said plot of land by consuming FSI and the right as a receiving plot owner to load TDR over and above the normal FSI, (the TDR to be obtained/sanctioned by payment of premium as per applicable laws) are rights which accrue to the Assessee by virtue of the Development Control Regulations for Greater Bombay. These are rights over property, which are capital assets within the meaning of the definition of Capital Assets u/s. 2(14) of the Act. The consideration received by the Assessee is for transfer of rights over such capital asset. The fact that a third party purchaser has no interest over the land is not relevant. The permission to load TDR on the FSI permissible allowed by the owner of the land is by itself a transfer of right in or over immovable property and would therefore clearly fall within the provisions of Sec.45 of the Act. But for such permission by the owner neither would the Developer construct nor would a third party buyer purchase such constructed area. Therefore the belief entertained by the AO in the reasons recorded that the third party does not own any interest in land and therefore there is no transfer of capital asset cannot be said to be a honest belief based on reasonable grounds. Even on this ground it can be said that the AO could not have entertained reasonable belief that income chargeable to tax has escaped assessment.

20. Looked at from any angle, the initiation of reassessment proceedings on the basis of the reasons recorded by the AO cannot be sustained. We therefore allow the grounds raised in the cross objection regarding validity of initiation of reassessment proceedings and hold that the initiation of reassessment proceeding is not legal. The order of reassessment is therefore annulled.

21. Before us arguments were advanced on other grounds raised by the Revenue in its appeal. As we have agreed with the grounds of cross objection that the

initiation of reassessment proceedings is itself not legal, we do not wish to deal with the other arguments advanced before us on the grounds raised by the revenue in its appeal.

22. In the cross objection is allowed and the appeal is dismissed.

Order pronounced in the open court on the 11th day of April 2012

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| Sd/- | Sd/- |
| (N.K.BILLAIYA ) | (N.V.VASUDEVAN) |
| ACCOUNTANT MEMBER | JUDICIAL MEMBER |

Mumbai, Dated 11th April 2012

Copy to: 1. The Appellant 2. The Respondent 3. The CIT City –concerned
4. The CIT(A)- concerned 5. The D.R"A" Bench.

(True copy) By Order

Asst. Registrar, ITAT, Mumbai Benches
MUMBAI.

Vm.

| | Details | Date | Initials | Designation |
|---|---|---|---|---|
| 1 | Draft dictated on | 29/02/2012 | | Sr.PS/PS |
| 2 | Draft Placed before author | 01/03/2012 | | Sr.PS/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/PS |
| 6. | Kept for pronouncement on | | | Sr.PS/PS |
| 7. | File sent to the Bench Clerk | | | Sr.PS/PS |
| 8 | Date on which the file goes to the Head clerk | | | |
| 9 | Date of Dispatch of order | | | |