IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'F' BENCH, NEW DELHI [THROUGH VIDEO CONFERENCE]

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND SHRI MAHAVIR PRASAD, JUDICIAL MEMBER

ITA No. 3917 to 3921/DEL/2017
[A.YS 2006-07 to 2012-13]
&
ITA No.6648/DEL/2017
[A.Y 2007-08]

The A.C.I.T. Central Circle – 15 New Delhi	Vs.	Shri Krishan Lal Madhok 672, Tulsi Farms, Opp. Nanda Hospital Chattarpur, New Delhi PAN: AAKPM 8593 J

ITA No.6268/DEL/2017
[A.Y 2006-07]
&
ITA No.6269/DEL/2017
[A.Y 2007-08]

Shri Krishan Lal Madhok 672, Tulsi Farms, Opp. Nanda Hospital Chattarpur, New Delhi PAN: AAKPM 8593 J	Vs.	The A.C.I.T. Central Circle – 15 New Delhi
[Appellant]		[Respondent]

Assessee by : Shri Pranshu Goel, CA,

Revenue by : Ms. Sushma Singh, CIT-DR

Date of Hearing : 15.07.2021
Date of Pronouncement : 03.08.2021

ORDER

PER BENCH :-

The above captioned appeals are by the assessee and revenue preferred against the mentioned A.Ys. This bunch of appeals were heard together and are disposed of by this common order for the sake of convenience and brevity.

2. The representatives of both the sides were heard at length, the case records carefully perused and with the assistance of the ld. Counsel, we have considered the documentary evidences brought on record in the form of Paper Book in light of Rule 18(6) of ITAT Rules and have also perused the judicial decisions relied upon by both the sides.

3. In addition to oral submissions, both the representatives have filed written synopsis in support of their respective contentions and have relied upon several judicial decisions.

4. We will first address the appeals of the assessee in ITA No 6268/DEL/2017 and 6269/DEL/2017 for A.Ys 2006-07 and 2007-08.

5. The bone of contention and roots for the quarrel lie in the statement of Shri Krishan Lal Madhok, recorded under section 132(4) of the Income-tax Act, 1961 [hereinafter referred to as 'The Act'] dated 23.08.2011 during the course of search proceedings, conducted at the premises of the assessee.

6. Information was received from the Government of France under the Double Taxation Avoidance Convention [DTAC] that the assessee is a beneficiary in the bank account with HSBC, Geneva. After receipt of the information on 23.08.2011, a search was conducted at the premises of the accused wherein he was confronted with the information regarding the undisclosed foreign bank account.

7. In his statement, the assessee specifically stated that he has no knowledge of the said bank account, as his deceased wife Smt. Sudesh Madhok was managing the business as Proprietor of M/s Indian Artwares Corporation since 1970 till her death in the year 2005.

8. Pursuant to the search, statutory notices were issued and served upon the assessee, in response to which, the assessee filed return of

income on 04.12.2012 declaring returned income at Rs.1,05,98,070/- for A.Y 2006 -07 and Rs. 4,54,88,542/- for A.Y 2007-08.

9. During the course of assessment proceedings, the Assessing Officer, vide letter dated 19.12.2013, sought clarification from the assessee as to whether he has declared the amount of Rs. 2,26,71,100/- pertaining to balance in the account with HSBC while filing return of income for A.Y 2006 -07. The assessee replied vide letter dated 22.01.2014 that income has been declared in A.Y 2007-08 and taxes have been paid thereon.

10. The Assessing Officer, vide letter dated 28.02.2014, requisitioned details of income declared for A.Y 2007-08. Vide letter dated 12.03.2014, the assessee explained that the amount declared in A.Y 2007-08 has been declared at the behest of the tax authorities, basis of which was peak balance as appearing in the sheets of paper shown as having been received from the French Government under DTAC. This letter is exhibited at pages 110 - 115 of the paper book.

11. During the assessment proceedings, once again the statement of the assessee was recorded and once again he stated that he has no knowledge of any such overseas bank account and once again, pointed out that the alleged peak deposit has been offered for tax in A.Y 2007-08.

12. The Assessing Officer was not convinced and was of the firm belief that peak credit has to be bifurcated into two A.Ys, i.e 2006-07 and 2007-08 and accordingly, he issued a notice dated 19.02.2015 requisitioning the assessee to show cause as to why an amount of Rs. 2,05,50,545/- should not be added as income for the A.Y 2006-07 and why the amount of Rs.18,58,311/- be not added as income for A.Y 2007-08.

13. Vide submission dated 24.02.2015, once again, the assessee explained that the amount of tax on the purported peak balance of Rs. 2,23,68,000/- suggested by the tax authorities was deposited and declared in the return of income for A.Y 2007-08. It was strongly contended that if this amount is once again taxed, the same shall tantamount to double taxation.

14. This reply is placed at pages 120 to 126 of the paper book. However, without prejudice to his contentions so far, acceding to the requisition of the Assessing Officer, the assessee furnished revised computation of income for A.Ys 2006-07 and 2007-08 wherein the amount of Rs. 2,23,68,000/- was segregated for two A.Ys i.e 2006-07 and 2007-08. This revised computation of income along with the submissions is placed at pages 127 to 131 of the paper-book.

15. The Assessing Officer completely disregarded the facts mentioned hereinabove and made addition of Rs.2,05,50,545/- as unexplained investment under section 69 of the Act in A.Y 2006-07 and Rs.18, 58,311/- as unexplained investment under section 69 of the Act in A.Y 2007-08.

16. A bare perusal of the aforesaid facts show that same amount has been taxed twice, that is in A.Ys 2006-07 and 2007-08. As mentioned elsewhere, the sole basis is the admission in the statement recorded under section 132(4) of the Act and the alleged sheets received from the French government under DTAC.

17. Before going into the legalities and merits of the facts of the case in hand, under the Income Tax Act, it would be pertinent to refer to the judgement of Additional Chief Metropolitan Magistrate, [Special Acts], Central, Tis Hazari Courts, Delhi dated 28.06.2021. Though, we are aware that this order was to decide the application under section 245[2] of Cr. P.C for complaint filed under section 276C(1) read with section 277 of the Act but in our considered opinion, this decision does have persuasive value.

18. This judgement of the Addl Chief Metropolitan Magistrate has been filed by the ld. counsel for the assessee along with synopsis and a complete order is at pages 21 to 32 of the synopsis. For the sake of brevity, we would like to highlight only the relevant part of the judgement:

> "1. This order will decide application u/s 245 (2) Cr.P.C moved by accused Kishan Lai Madhok seeking his discharge in the present case. A detailed reply to the said application was filed by the complainant department, followed by rejoinder by the accused / applicant.

2. The present complaint case is filed u/s 276 C(l) read with Section 277 of Income Tax Act, 1961 for the alleged violation made by the accused during the assessment year 2007-2008. It is alleged in the complaint that an information was received from Government of France under the Double Taxation Avoidance Convention (DTAC) that the accused is a beneficiary in bank account with HSBC Geneva, BUP_SIFIC_PER_ID xxxxxx5582 which is having personal I.D No.xx813, personal no.xxx482 having a peak credit balance of USD $ 40,842 (^18,58,311/- for Assessment Year 2007-08, taking prevailing exchange rate @ of 45.50 i.e. average rate for financial year 2006-2007. It is stated that the copy of information received showed the date of birth and the residential address of the accused.

3. It is stated that after receipt of the information, on 23.08.2011 a search was conducted at the premises of the accused wherein he was confronted with the information regarding the undisclosed foreign bank account. It is stated that the accused agreed to pay the tax on the amount reflected in the undisclosed bank account, but stated that he has no knowledge of the said bank account as his deceased wife Late Smt. Sudesh Madhok was managing the business as proprietor of M/s Indian Art-wares Corporation since 1970 till her death in the year **2005**.

4. XXX

5. XXX

6. It is argued by Ld. Defence Counsel that the present complaint is lodged on me basis of information received in pen drive from French Authorities. It is argued that letter dated 28.06.2011 (Page 47-48) received from French Government, the information shared was supposed to be kept secret and cannot be utilized for any other fiscal (taxation) ends (purposes). It is argued that the data received from the French Government could have been only used for taxation purposes and not for launching prosecution. It is further argued that the data in the pen drive does not satisfy the criterion laid down in section 76 and section 78 (6) of the Indian Evidence Act. It is submitted that from the admitted record, it is clear that neither the French Government clarified about the source of data and nor they were in possession of the originals. Ld. defence counsel further argued that the record is not certified by the bank who was the legal keeper of the record. It is submitted that the data is not on the letter head of the bank and nor certified by the bank and cannot and therefore cannot be relied upon. He submits that the prosecution has failed to prove the authenticity of the information and no investigation is done to cross check from the bank about the authenticity of the details. He submits that no bank account opening form is procured or placed on record. The agent mentioned in the shared data is also not examined during investigation to :es: the veracity of information. In respect of the statement u/s 132 (4) of the Income Tax Act, it is argued that, it was recorded under duress and was retracted by the accused. It is submitted that the assessment proceedings also record the fact of retraction and such statement in the absence of any other concrete evidence

cannot be made sole ground to prosecute the accused.

7. On the other hand, Ld. SPP submits that accused has admitted the fact of opening bank account in his statement u/s 132 (4) of the Income Tax Act. He submits that accused has admitted filing the requisite form for opening of bank account and he has also mentioned the name of the agent in his statement. Though, during arguments Ld. SPP conceded that no inquiry was made from the said agent and no inquiry was made from the bank in question to obtain the account opening form or to corroborate and authenticate the data received in the pen drive from French authorities. He submits that as per article 28 of the Convention the data can be used for the purpose of prosecution. He submits that certificate u/s 65 B of the Indian Evidence Act, 1872 is given in support of data to establish its authenticity. He opposes the application.

8. XXX

9. Before proceeding further to address the other contentions, it will be prudent to decide the contention raised by the Ld. Defence Counsel that the data received by the Income Tax Authorities from the French Government under Double Taxation Avoidance Convention (DTAC), cannot be used for the purposes of prosecution. In this regard Ld. SPP has pointed out circular no. F-414/88/2011-IT(Inv.I)(pt)/08 dated 01.06.2015 issued by Ministry of Finance which is filed by the complainant on record. In para 7, it is clarified that the information obtained under article 28 of the

DTAC can be used for the purposes of the prosecution. Article 28 of the DTAC also clarifies that the information can be used for enforcement or prosecution. Therefore, I do not find any merits in the contentions raised by the accused that prosecution cannot be launched on the basis of the data received from the French Government under DTAC and the contention is hereby rejected.

10. The assessment order dt.09.03.2015 Ex. CW-l/K in the present case assessed the undisclosed deposits in the HSBC Bank at the value of ?. 1888,311 /-. The said assessment was arrived on the basis of the information received from the French Authorities under the Double Taxation Avoidance Convention (DTAC) and on the basis of statement u/s 132 (4) of the Income Tax Act of the accused. The sanction to prosecute in present case was granted vide order dated 05.11.2015 EX CW1/B. The relevant portion of the sanction order u/s 279 (1) of the Income Tax Act Ex. CW-l/B reproduced herein to have clarity regarding the premises of prosecution:

> *"6. And whereas information was received from the Government of France in 2011 under Double Tax Avoidance Convention with India which revealed that certain Indians, including the accused, held or were beneficial owners of bank accounts with HSBC, Geneva, Switzerland. The accused was provided with copy of the information obtained under Exchange of Information Mechansim through DTAC, which was not rebutted by him. The document contained the*

personal information of the accused viz his name, address, nationality, date of birth, place of birth, profession, place of office, passport number etc, which has not been disputed by him. The document also contained the name of other person linked / related to the client viz "AG Habconsult", "Sudesh Madhok" and "Kanika Madhok". The information received contained monthly balances of Fiduciary Deposits, Liquid Assests and Warrants in the foreign bank account. The Assessing Officer had taken the peak credit balances available in the account and accordingly had made addition of T. 18,58,311/- and also addition of T.73,074/- being interest accrued during the year on the balance in the foreign bank account (in terms of Indian Currency).

7. And whereas the authenticity of the information received under Exchange of Information Mechanasim through DTAC is not under dispute and the statement of accused made during the search is also found to be made voluntarily. If the statement had been under duress the accused would not have shown a sum of ¥.2,23,68,000/- as other income in the return for Assessment Year 2007-2008 and deposited the tax thereon. The assessee, however, did not sign the consent waiver form and denied having foreign bank account in the course of assessment proceeding. The basis of the notices issued u/s 279 of the Income Tax Act ***was*** *not only the statement of the assessee recorded dumng the search, as contended by the accused, but also the evidences,*

documents available with the department. Therefore, the ***plea*** *of the assessee not to launch the prosecution proceeding is rejected.*

11. The first limb of the sanction pertains to the alleged admission made by the accused in his statement u/s 132(4) Income Tax Act, 1961. So far as the question of the admissions made by the accused in his statement u/s 132 (4), of the Income Tax Act are concerned, the facts show that during investigation the accused had already retracted from his statement. The Para 4 of the complaint records that accused stated that he has no knowledge of the said bank account. The assessment order dt.05.11.2015 Ex.CW-l/B in para 6.1 also record that accused has stated that he has no knowledge of foreign account and his deceased wife was managing the affairs. He stated that he has no knowledge as to why, when and how the alleged accounts were opened and the transactions reflected in those accounts were carried out by whom. He stated that he has never contacted or instructed any consultant to either open or deal with the said account. In the letter dated 03.07.2013 written by the accused to the Deputy Director Income Tax (Inv.) also the accused stated that he is not aware about any bank account as the business was looked after by his deceased wife. In letter dated 05.08.2013 written to Assistance Commissioner Income Tax the accused also reiterated that he has no knowledge about the bank account in question and only to buy peace and to avoid protected litigation he has deposited the tax. Even in the statement u/s 132(4) of the

Income Tax Act, the accused in answer to question no. 25 stated that he is depositing the tax in order to buy peace and under the condition that no penalty/prosecution may be launched against him.

12. From the aforesaid admitted material on record, it is clear that the alleged admissions in the statement u/s 132 (4) of the Income Tax Act Ex. CW-l/G weiV retracted and were not unequivocal. It is apparent that the ^statements were made under the belief that no further harassment will be caused to the accused as he wanted to earn peace. In the case of Sir **Shadi Lai Sugar & General Mills Ltd v. Commissioner of Income** Tax, AIR 198~ SC 2008 it was **held that merely** because an amount has offered as tax does not mean **that the person has admitted that** such amount belongs to him. The relevant **portion is reproduced** below:

"16.....From agreeing to additions it does not follow that the amount agreed to be added was concealed. There may be hundred ancl one reasons for such admissions i.e. when the assessee realises the true position it does not dispute certain disallowances but that does not absolve the revenue to prove the mens rea of quasi-criminal offence____It is for the Income Tax authority to prove that a particular receipt is taxable. If, however, the receipt is accepted and certain amount is accepted as taxable, it could be added but it was not accepted by the assessee, however, that it had deliberately furnished inaccurate particulars or concealed any income...."

13. XXX

14. XXX

15. The other limb of the sanction order is based on the information obtained by the complainant department from the French Government under article 2#"of the DTAC. It is the admitted position that the data from the French Government was received in the form of Pen Drive (page 47). Letter dated 03.07.2015 Ex. CW-l/E (Page-11) clarifies that print from the contents were taken and handed over to the DGIT (Inv.) for further investigation. The copy of the printouts of data has been placed on record (page 83 to 92).

16. A bare perusal of the said printouts shows that they are not on the letter head of any bank. The information is printed on plain paper. Part of the information is written in foreign language and part of the information is written in English. The translated copy of the bank record is not filed before the Court. Perusal of the documents shows that though it mentions about the name, address, account number etc but the name of the bank is also not clear. The record is not certified by the bank in question or the legal keeper. The record is also not certified by any other authority as per Section 78(6) Indian Evidence Act, 1872. The record was received vide letter dated 28.06.2011 from the French Government (page no. 47 and 48).

The said letter does not clarifies about the source from which the French Government has obtained this data. It also does not clarify

whether the French Government is in possession of original record or whether the French Government has got the same verified from the bank concerned. In other words, the printouts though contain the details of the bank account, but the data is not verified from the bank concerned. During the stage of arguments, Ld. Special Public Prosecutor conceded that no inquiry was made by the complainant department from the concerned bank to cross check the authenticity of the bank account data in question. He also admitted that the agent 'HABCONSULT AG' was also not joined in the investigation and no inquiry was made from it to verify the authenticity of the bank account in question.

17. Nothing has been placed on record to show that it was accused who was operating the bank account in question. No bank statement of the accused is, seized to prove the transactions done in the said bank account. No remittance or withdrawal in favor of the accused is shown on record to link the accused with the bank accounts in question. The investigation in this regard is done totally in casual manner and no attempt was made by the complainant department to verify the authenticity of the data from the bank in question. No attempt was made to obtain the bank account opening form and the KYC documents, if any, submitted at the time of opening of bank account. I am afraid that in the absence of the aforesaid investigation there is nothing on record to connect the accused with the bank accounts in question.

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23. From the facts, in hand it is clear that the complainant department has failed to bring on record any evidence to show that the data in question is authenticated and certified. No efforts have been made during the investigation to verify the said data from the concerned bank. No account opening forms have been obtained. No transaction by the accused in the accounts have been proved. Therefore, it is patently clear that the prosecution has failed to prove the foundational facts and therefore the question attracting the presumption does not lie.

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25. XXX

26. In the present case the prosecution has failed to satisfy said ingredients. The prosecution is launched on the basis of retracted admissions. The data obtained from French Authorities is not certified as per section 78 (6) of the Indian Evidence Act. Neither the Indian Authorities nor the French Authorities verified the data from the bank in question. No bank account opening form and KYC **documents** is obtained during investigation. No transaction from the **account of accused** to the foreign account is shown. Prosecution has failed **to show any link of the accused** with the said bank account. Even in the case of prosecution proceeds further on the basis of admitted documents on record, accused

cannot be convicted merely on the basis of unauthenticated and unverified printouts obtained from third party. The said documents may create suspicion against the accused but are not sufficient to proceed further by framing of charge and to force the accused to face ordeal of criminal trial. In these circumstances, the aforesaid analysis of testimonies of witnesses considering the documents available on record, it is clear that the complainant unable to make out the case and the accused is discharged for the offences u/s 276C(1) and Section 277 Income Tax Act, 1961."

19. In light of the above judgement, we will now consider the submissions made by the rival parties.

20. The learned counsel for the assessee stated that no incriminating material was found during the course of search and therefore, the ratio laid down by the Hon'ble High Court of Delhi in the case of Meeta Gutgutia 395 ITR 526, Kabul Chawla 380 ITR 573, Anil Bhatia 211 Taxman.com 453 and of the Hon'ble Supreme Court in the case of Singhad Technical Education Society 397 ITR 344 squarely apply.

21. Rebutting to this contention of the ld. counsel for the assessee, the ld. DR stated that the Hon'ble Kerala High Court in the case of Saint Francis Clay Décor Tiles 70 Taxman.com 234 has held that

"Neither under section 132 or under section 153A, the phraseology "incriminating" is used by the Parliament. Therefore, any material unearthed during the course of search proceedings or any statement made during the course of search by the assessee is a valuable piece of evidence in order to invoke section 153A of the Act.

22. The ld. DR further stated that in his statement on oath, the assessee voluntarily accepted that he had an account with HSBC Bank, Switzerland and therefore, this statement was incriminating document and further buttressed her submissions by the decision of the Tribunal Mumbai bench in the case of Renu Tharani 117 Taxmann.com 804 and Mohan Manoj Dhupelia 52 Taxmann.com.

23. All the averments raised by the ld DR have been duly answered by the Additional Chief Metropolitan Magistrate in his judgement [supra].

24. Be that as it may, the question which needs to be highlighted is that even assuming that the statement of the assessee is paramount and sacrosanct, then there is no denial by the revenue authorities that the assessee has honoured his statement and offered Rs.2,23,68,000/-

in his return of income for A.Y 2007–08 and has paid taxes thereon. In all his submissions made during the course of assessment proceedings and highlighted by us elsewhere, the assessee was constantly stating that this peak credit was calculated by the tax authorities and at the behest of the tax authorities the assessee offered the same in his income for A.Y 2007–08 and paid taxes thereon.

25. Nowhere the Assessing Officer has demolished this claim of the assessee which means that the Assessing Officer has inherently accepted the contention of the assessee that the disclosure was at the behest of the tax authorities and calculation of peak credit was also at the behest of the tax authorities.

26. We have carefully examined the computation of income for A.Y 2007–08 and under the head 'income from other sources' at item L – "Other Income", the assessee has shown income of Rs. 2,23,68,007/-. Once the assessee has returned the undisclosed income and paid taxes thereon, in our considered opinion, there should not be any quarrel to bifurcate the disclosed amount in two A.Ys when tax rate in both the A.Ys is the same and there is no loss to the revenue. We are of the

considered view that the revenue authorities should desist from such litigation.

27. Considering the facts of the case in totality, as discussed hereinabove, as culled out from the records, and the relevant documentary evidences, we do not find any merit in bifurcating the income in two A.Ys when the assessee has paid taxes in A.Y 2007-08. Making the addition of same income in two A.Ys definitely amounts to double taxation. We, accordingly direct the Assessing Officer to delete the addition in A.Y. 2006.07 amounting to Rs. 2,05,50, 550/- and Rs. 18,58,311.00 in F.Y 2007-08 also. Accordingly, the appeals of the assessee in ITA Nos. 6269 and 6268/DEL/2017 are allowed.

28. Now we will address to the appeals of the revenue.

29. In ITA No 6648/Dell/2017, the revenue has raised two issues. One is relating to deletion of addition of Rs.18,58,311/- made by the Assessing Officer under section 69 of the Act on account of difference appeared in peak balances in bank account maintained with HSBC, Geneva and second ground relating to deletion of addition of Rs. 73,074/- made by the Assessing Officer on account of interest accrued

to the assessee on bank balance in his foreign bank account maintained with HSBC, Geneva.

30. The grievance raised vide ground No. 1 becomes otiose qua our decision in ITA No 6268 and 6269/DEL/2017.

31. Addition on account of interest accrued on HSBC account, Geneva is common in all the appeals of the revenue bearing ITA Nos. 3917 to 3921/DEL/2017, though the quantum of amount may differ.

32. The short issue is that in all these appeals for the revenue relating to different A.Ys, the Assessing Officer was of the firm belief that the assessee must have earned some interest on the balances in his bank account with HSBC, Geneva. The Assessing Officer assumed that in India a Savings Bank account holder earns interest at the rate of 4%, therefore, applying the same rate, the Assessing Officer made the impugned addition.

33. The first appellate authority in all the A.Ys in which the revenue is in appeal found that the assumption made by the Assessing Officer is baseless and deleted the addition.

34. Before us, the learned DR strongly supported the findings of the Assessing Officer.

35. Per contra, the learned counsel for the assessee relied upon the decision of the ld. CIT(A).

36. On the facts mentioned hereinabove, we are of the considered opinion that the action of the Assessing Officer defies the taxability of concept of real income. The undisputed fact is that in the alleged sheets of bank deposits received from the French government under DTAC, there is no mention of any interest paid by the bank to the assessee. Therefore, it is illogical to compute interest and that too at the rate prevailing in India. Since there is no documentary evidence to support the presumption of the Assessing Officer, we do not find any reason to interfere with the findings of the ld. CIT(A)

37. In the result, all appeals by the revenue are accordingly dismissed.

38. To sum up, in the result,

ITA No. 3917/DEL/2017	Revenue	Dismissed
ITA No. 3918/DEL/2017	Revenue	Dismissed
ITA No. 3919/DEL/2017	Revenue	Dismissed
ITA No. 3920/DEL/2017	Revenue	Dismissed
ITA No. 3921/DEL/2017	Revenue	Dismissed
ITA No.6648/DEL/2017	Revenue	Dismissed
ITA No.6268/DEL/2017	Assessee	Allowed
ITA No.6269/DEL/2017	Assessee	Allowed

The order is pronounced in the open court on 03.08.2021.

Sd/- **Sd/-**

[MAHAVIR PRASAD]
JUDICIAL MEMBER

[N.K. BILLAIYA]
ACCOUNTANT MEMBER

Dated: 03rd August, 2021

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
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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	
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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	