

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

BEFORE

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

ITA No. 373/Del/2023

Asstt. Year: 2020-21

&

ITA No. 1884/Del/2022

Asstt. Year: 2019-20

HireRight Ltd. 15, Westferry Circus, Canary Wharf, London Foreign, UK PAN AAECH0080Q (Appellant)	Vs.	ACIT, Circle 2(1)(1), International Taxation, New Delhi. (Respondent)
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Assessee by:	Shri Ajay Vohra, Sr. Advocate Shri Kishore Kunal, Shri Manish Rastogi & Shri Shubham Bajaj, Advocates
Department by:	Shri Vizay B. Vasanta, CIT-DR
Date of Hearing:	19.07.2023
Date of pronouncement:	06.09.2023

ORDER

PER ASTHA CHANDRA, JM

The two appeals filed by the assessee are directed against the order dated 20.07.2022 and 25.01.2023 of the Ld. Assistant Commissioner of Income Tax, Circle International Tax-2(1)(1) ("**AO**") passed under section 143(3) r.w.s. 144C(13) of the Income Tax Act, 1961 (**the "Act"**) pertaining to Assessment Year ("**AY**") 2019-20 and 2020-21 respectively. Since the issues involved in both the appeals are common, the same were heard together and are being disposed of by this common order.

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

AY 2019-20 - ITA No. 1884/Del/2022

- "1. *That on the facts and circumstances of the case and in law, Ld. AO, has grossly erred in determining the taxable income of the Appellant for the subject assessment year at INR 12,54,69,976/-- as against nil returned income and, accordingly, the assessment order passed by the Ld. AO is bad in law and void ab-initio*
- 1.1. *That on the facts and circumstances of the case and in law, the Ld. AO has erred in proposing addition of INR 12,54,69,976/- based on mere conjunctures and surmises, ignoring the factual matrix of the case as well as the nature of the transactions undertaken by the Appellant.*
- 1.2. *That the Ld. AO has failed to appreciate the submissions made by the Appellant and further erred in making several observations and inferences in the assessment order, which are factually incorrect and legally untenable.*
2. *That on the facts and circumstances of the case and in law, the Ld. AO erred in holding that the revenue received by the Appellant from provision of background screening and investigation services is in the nature of 'Royalty' or 'Fees for Technical Services' ("FTS") under the provisions of Article 13 of the Double Taxation Avoidance Agreement between India and UK ("India - UK DTAA").*
- 2.1. *That on the facts and circumstances of the case and in law, the Ld. AO erred in holding that the reports provided by the Appellant are protected by Copyright laws and therefore, the use of such reports by the clients will result in use of a Copyright chargeable to tax as Royalty.*
- 2.2. *That on the facts and circumstances of the case and in law, the Ld. AO erred in holding that the Appellant maintains a Database or Appellant has taken such database under license from its owner and the consideration received by the Appellant is for allowing the use of database to its clients and is chargeable to tax as Royalty.*
- 2.3. *That on the facts and circumstances of the case and in law, the Ld. AO erred in holding that the screening report provided by the Appellant contains confidential information which are not available in public domain and use of that information by the clients amounts to use of commercial experience of the Appellant and is chargeable to tax as Royalty.*
- 2.4. *That on the facts and circumstances of the case and in law, the Ld. AO erred in holding that the revenue received by the Assessee is ancillary to the alleged 'Royalties' and therefore also taxable as FTS.*
3. *That on the facts and circumstances of the case and in law, the Ld. AO has erred in levying interest under section 234A and 234B of the Act.*
4. *That on the facts and circumstances of the case and in law, the Ld. AO has erred in recovering refund of INR 55,647 and levying interest of INR 5,286 under Section 234D of the*

Act without appreciating the fact that no refund was received by the Appellant for the subject assessment year.

5. *That on the facts and circumstances of the case and in law, the Ld. AO has erred in initiating penalty proceedings under section 270A of the Act."*

AY 2020-21 – ITA No. 373/Del/2023

"1. *That on the facts and circumstances of the case and in law, Ld. AO, has grossly erred in determining the taxable income of the Appellant for the subject assessment year at INR 8,51,94,915/- as against nil returned income and, accordingly, the assessment order passed by the Ld. AO is bad in law and void ab-initio.*

1.1. *That on the facts and circumstances of the case and in law, the Ld. AO has erred in proposing addition of INR 8,51,94,915/- based on mere conjunctures and surmises, ignoring the factual matrix of the case as well as the nature of the transactions undertaken by the Appellant.*

1.2. *That the Ld. AO has failed to appreciate the submissions made by the Appellant and further erred in making several observations and inferences in the assessment order, which are factually incorrect and legally untenable.*

2. *That on the facts and circumstances of the case and in law, the Ld. AO erred in holding that the revenue received by the Appellant from provision of background screening and investigation services is in the nature of 'Royalty' or 'Fees for Technical Services' ("FTS") under the provisions of Article 13 of the Double Taxation Avoidance Agreement between India and UK ("India - UK DTAA").*

2.1. *That on the facts and circumstances of the case and in law, the Ld. AO erred in holding that the reports provided by the Appellant are protected by Copyright laws and therefore, the use of such reports by the clients will result in use of a Copyright chargeable to tax as Royalty.*

2.2. *That on the facts and circumstances of the case and in law, the Ld. AO erred in holding that the Appellant maintains a Database or Appellant has taken such database under license from its owner and the consideration received by the Appellant is for allowing the use of database to its clients and is chargeable to tax as Royalty.*

2.3. *That on the facts and circumstances of the case and in law, the Ld. AO erred in holding that the screening report provided by the Appellant contains confidential information which are not available in public domain and use of that information by the clients amounts to use of commercial experience of the Appellant and is chargeable to tax as Royalty.*

That on the facts and circumstances of the case and in law, the Ld. AO erred in holding that the revenue received by the Assessee is ancillary to the alleged 'Royalties' and therefore also taxable as FTS.

3. *That on the facts and circumstances of the case and in law, the Ld. AO has erred in granting TDS credit for INR 91,91,828 as against the TDS credit of INR Rs. 93,26,997 claimed by the Appellant, thereby resulting in a short-grant of TDS credit by INR Rs. 1,35,168.*

4. *That on the facts and circumstances of the case and in law, the Ld. AO has erred in recovering refund of INR 2,32,800/- without appreciating the fact that no refund was received by the Appellant for the subject assessment year.*
5. *That on the facts and circumstances of the case and in law, the Ld. AO has erred in initiating penalty proceedings under section 270A of the Act."*

3. Briefly stated, the assessee is a foreign company and a tax resident of UK. It is engaged in the business of providing human resource background screening services including pre-employment background screening, employment, education, verification services and investigative due diligence services. The exact nature of services rendered by the assessee primarily includes verification of the details in respect of the concerned candidate viz. i) educational verification ii) employment verification iii) professional reference iv) other checks including but not limited to global sanction check, criminal check, drugs test, etc. The assessee does not have any permanent establishment ("**PE**") in India.

3.1 The assessee filed its return of income for AY 2019-20 on 27.01.2020 declaring total income of Rs. nil and claimed refund of Rs.12,54,69,976/-. For AY 2020-21 it e-filed its return on 05.02.2021 declaring total income of Rs. nil and claimed refund of Rs. 93,27,000/-. The assessee provided background screening and investigation services to its customers in India and received Rs. 12,54,69,976/- and Rs. 8,51,94,915/- in the respective AYs which have not been offered to tax in India by the assessee.

3.2 The assessee has claimed exempt income of Rs. 12,54,69,976/- in AY 2019-20 and Rs. 8,51,94,915/- in AY 2020-21. The case of the assessee for both the AYs was selected for complete scrutiny under CASS. Statutory notices along with detailed questionnaire were issued through electronic mode from time to time. In response thereto the assessee filed submissions as per electronic order sheet which has been placed on record. After perusing the details, The Ld. Assessing Officer ("**AO**") show caused the assessee as to why the background screening and investigation services

provided by the assessee to its customers in India would not fall within the purview of Article 13 of the India-UK Double Taxation Avoidance Agreement (**“India-UK DTAA”**) and liable to tax in India and why the payment received by the assessee from Indian entity should not be taxable as Fees for Technical Services (**“FTS”**).

3.3 For AY 2019-20, the assessee failed to file the reply in response to the said show cause notice within due date and hence the Ld. AO proceeded to complete the assessment on the basis of material available on record. For AY 2020-21 the assessee filed its reply vide letter dated 03.03.2022 and submitted that the services provided by the assessee do not fall under the purview of royalty/FTS. The assessee’s role is restricted to verification of the information concerning various candidates proposed to be hired by its clients and providing relevant facts captured during the course of validation. The background screening reports are delivered to the clients in physical form and/or through online access. Further, the assessee is not protected by any copyright, but its circulation is regulated under the UK and the local laws. The assessee relied upon various case laws and the definition of “royalties” under the Act, India-UK DTAA and the Copyright Act. The reply/submission of the assessee was not found tenable by the Ld. AO for the reason that the assessee has itself admitted that the information is delivered to the client by it through physical and online mode/access. The final rights on the information provided to the clients lies with the assessee and the assessee has all the right to exercise with the information. The information lying with the assessee is transferred to the clients for use and thus the impugned income falls within the purview of royalty and FTS under the provisions of Article 13 of the India-UK DTAA and hence chargeable to tax in India. According to Ld. AO, the reports provided by the assessee are protected by copyright laws and therefore the use of such reports by the clients will result in use of a copyright chargeable to tax as royalty; the assessee maintains a database or has taken such database under licence from its owner and the consideration received by the assessee is for allowing the use of database to its clients and is chargeable to tax as

royalty; the screening report provided by the assessee contains confidential information use of which amounts to the use of commercial experience of the assessee chargeable to tax as royalty; and services provided by the assessee are ancillary to the alleged 'royalties' and therefore also taxable as FTS. Accordingly, the Ld. AO proceeded to pass the draft assessment order on 29.09.2021 for AY 2019-20 and on 08.03.2022 for AY 2020-21 proposing to assess the income of the assessee at Rs. 12,54,69,976/- and Rs. 8,51,94,915/- respectively.

4. The assessee filed objections before the Ld. Dispute Resolution Panel (“DRP”) stating that the aforesaid allegations made by the Ld. AO are grossly incorrect and made the following submissions before the Ld. DRP:-

“At the very outset and before adverting/ rebutting to the allegations made by the Assessing officer, it is most respectfully submitted that the Ld. AO has misunderstood the facts of the case and the exact nature of services rendered by the Assessee. Hence, in order to bring out clearly the facts of the case and the nature of the services rendered by the Assessee to its clients, it would be pertinent to explain the modus operandi/ nature of business of the Assessee.

The Assessee is engaged in the business of providing human resource screening services, including pre-employment background screening, employment, education verification services and investigative due diligence services The exact nature of services rendered by the Assessee primarily includes verification of the following details in respect of the concerned candidate:

- Educational Verification
- Employment Verification
- Professional reference
- Other checks such as global sanction check etc.

The Assessee's role is restricted to verification of the information (including educational and professional details, criminal records etc.) concerning various candidates proposed to be hired by its clients and providing relevant facts captured during the course of validation. The Assessee has entered into agreements with various India parties to physically verify any information data in relation for screening services.

The background screening reports are delivered to the clients in physical form and/or through online access The client is responsible for compliance with the applicable local laws in connection with the background screening and Investigation services. The consent from the candidates and the disclosures, as may be required, in connection with the rendering of the said services shall also be obtained by the client itself.

The Assessee does not provide any advice/analysis/recommendation on hiring of the employees by its client. The final decision as regards hiring/assignment of the candidate vests entirely with the clients of the Assessee. Also, the Assessee does not assume any responsibility with regard to hiring decisions taken by the client on the basis of the Assessee's findings.

The assumption and assertions made by the Ld. AO in the draft assessment order are based on incorrect understanding of the facts in the present case. In totality of the above, it is respectfully submitted that the consideration received by the Assessee cannot be taxed as 'Royalties under the India-UK DTAA for the below stated reasons:

- *The definition of Royalty under the India-UK DTAA unambiguously requires that the consideration received must be for the use of or right to use, any copyright of a literary artistic, or scientific work. However, the Ld. AO has summarily alleged that the consideration received is taxable as royalty under Article 13 of the India-UK Tax Treaty, without specifying the exact nature of the copyright in use. hence the conditions laid down in Article 13(3)(a) is not satisfied.*
- *The Consideration received by the Assessee is for rendering of background screening services and not for use or right to use any copyright of a literary, artistic or scientific work, patent, trademark, design, model, plan, secret formula, or process or information. Thus, the payment received/receivable by the Assessee cannot be termed as Royalties under the provisions of Article 13 of the India-UK Tax Treaty*
- *That the income earned from provision of background screening services is in the nature of business income and in the absence of any presence in India in the form of a 'permanent establishment' or "business connection' the income earned by Assessee shall not be taxable in India either under the Income-tax Act, 1961 or under the India-UK treaty Le. Article 7 of the treaty.*
- *In essence the Assessee collates the factual data from various sources and submits a report authenticating the information as submitted by the job Applicants of the clients. The act of mere collation of factual information cannot per se be copyrighted as it does not fulfil the requirements enlisted under Section 13(1)(a) of the Indian Copyright Act 1957. The reports prepared by the Assessee cannot be termed as 'original literary work as it lacks originality and is devoid of molecule of creativity or skill.*
- *Without prejudice to the above, for the sake of arguments, even if it is so assumed that the information collated by the Assessee which is used for preparation of background screening reports is copyrighted and obtained under a license, even then the consideration received from services provided by the Assessee cannot be held to be Royalties In the instant case, as the most what is being transferred is not a copyright but actually a copyrighted article. Payments made for acquiring the right to use the product itself, without allowing any right to use the copyright in the product, are not covered within the scope of Royalties.*
- *The subject services can only be classified as payments towards use of copyright only where the rights associated with the said copyright enable the recipient to commercially exploit the said copyright which is clearly absent in the present case. The permitted use, it is pointed out, is only for client's internal use and does not amount to the use of Copyright or the right alleged by the Ld. AO.*
- *That the consideration cannot be construed as received for use of database as the Assessee does not maintain any database of the information documentation obtained for the purposes of rendering human resource screening services.*

- *The Assessee at no stage of the process provides access to any database containing information/documentation relevant to the human resource background screening services. All that is provided is the online access to the report prepared by the Assessee.*
- *The payments made by the clients to Assessee are for rendition of standard services and not for use of any information concerning industrial, commercial or scientific experience. The information obtained by the Assessee from different sources is in the nature of factual data and in any case it is not an information which would show any kind of commercial experience, skill or expertise. Accordingly, such payments do not fall under the definition of Royalty under the India- UK Tax Treaty and therefore, is not liable to be taxed in India*

In the light of the detailed arguments in support of the Assessee's claim, it is most humbly submitted that the receipts earned from background screening services involving verification of facts/information cannot in any manner be construed as payments towards Royalties or FTS as defined under Article 13 of the India- UK Tax Treaty. The receipts earned by the Assessee is purely in the nature of business income. However, in the absence of a permanent establishment in India, the receipts cannot be considered as taxable in India Most respectfully, the allegations of the Ld. AO are baseless and devoid of any legal merits of the case."

5. For AY 2019-20, the Ld. DRP vide its order dated 25.05.2022 directed the Ld. AO to complete the assessment by passing a speaking order after considering the assessee's submissions and for AY 2020-21, the Ld. DRP vide its order dated 12.09.2022 upheld the findings of the Ld. AO.

6. Consequently, pursuant to the directions of the Ld. DRP the Ld. AO passed the final assessment order under section 143(3) r.w. section 144C(13) on 20.07.2022 for AY 2019-20 and on 25.01.2023 for AY 2021 assessing the income of the assessee at Rs. 12,54,69,976/- and Rs. 8,51,94,915/- respectively being in the nature of royalty/FTS chargeable to tax in India.

7. Aggrieved, the assessee is in appeal before the Tribunal and all the grounds of appeal relate thereto. The main issue arising out of all the grounds raised before us is whether the income of the assessee from provision of background screening and investigation services to its clients in India are in the nature of 'royalty' or 'FTS' chargeable to tax in India under the provisions of Article 13 of the India-UK DTAA.

8. The Ld. AR submitted that there is no dispute on the services rendered by the assessee. In order to explain the scope and nature of services performed by the assessee, the Ld. AR took us through the relevant parts of a sample agreement between the assessee and Barclays (pages 19 to 133 of Paper Book). He reiterated the submissions made before the Ld. DRP. The Ld. DR vehemently argued that the impugned income of the assessee cannot be characterised as royalty income / FTS as the clients provide the list of candidates to the assessee and the role of the assessee is limited to the background check of those candidates. A manual/online report is handed over to the client. The services performed by the assessee do not involve any right to use of or transfer of copyright and know-how. He further submitted that the observation of the Ld. DRP that the assessee did not make any submissions before the Ld. AO is erroneous as all the requisite details/documents were duly produced by the assessee before the Ld. AO.

9. The Ld. DR, on the other hand, relied on the order of the Ld. AO.

10. We have heard the Ld. Representative of the parties and perused the records. It is an undisputed fact that the assessee is a tax resident of UK and does not have a PE in India and hence it has opted to be governed by the provisions of the India-UK DTAA being more beneficial to the assessee. Provision of services by the assessee and its nature thereof is also not under dispute. Perusal of the agreement of the assessee with Barclays shows the exact nature of services performed by the assessee. We have gone through the relevant extracts of the said agreement and are convinced with the contention of the Ld. AR that the assessee's role is restricted to verification of the information concerning various candidates proposed to be hired by its clients (viz. educational qualifications, past employment details etc.) and providing the clients the relevant facts captured by the assessee during the course of validation. The source of information used for verification of the details may be available on public domain or obtained telephonically from the previous employers of the candidates and in some cases, even the

records of the courts/public authorities. It is also evident that the assessee physically verifies the information/data in relation for screening services. The reports generated thereof are delivered to the clients in physical mode and/or through online access. The assessee does not provide any advice/analysis/recommendation on hiring of the employees by its client and does not assume any responsibility with regard to hiring decisions taken by its clients on the basis the assessee's report. The information collected by the assessee is not protected by any copyright but its circulation is regulated under the UK and other local laws. Further, considering the nature of the business of the assessee, it has to comply with the local laws wherein a duty is cast upon the assessee to ensure the confidentiality of reports which contains details of the applicants.

11. Article 13(3) and 13(4) of India-UK DTAA reads as under:-

"3. For the purposes of this Article, the term "royalties" means:

(a)	<i>payments of any kind received as a consideration for the use of, or the right to use, any copyright of a literary, artistic or scientific work, including cinematography films or work on films, tape or other means of reproduction for use in connection with radio or television broadcasting, any patent, trade mark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience; and</i>
(b)	<i>payments of any kind received as consideration for the use of, or the right to use, any industrial, commercial or scientific equipment, other than income derived by an enterprise of a Contracting State from the operation of ships or aircraft in international traffic.</i>

4. For the purposes of paragraph 2 of this Article, and subject to paragraph 5, of this Article, the term "fees for technical services" means payments of any kind of any person in consideration for the rendering of any technical or consultancy services (including the provision of services of a technical or other personnel) which :

(a)	<i>are ancillary and subsidiary to the application or enjoyment of the right, property or information for which a payment described in paragraph 3(a) of this article is received ; or</i>
(b)	<i>are ancillary and subsidiary to the enjoyment of the property for which a payment described in paragraph 3(b) of this Article is received ; or</i>
(c)	<i>make available technical knowledge, experience, skill know-how or processes, or consist of the development and transfer of a technical plan or technical design."</i>

12. As regards the impugned receipts being in the nature of royalty, in our considered view, none of the requisites under Article 13(3) of the India-UK DTAA are satisfied so as to qualify such receipts as 'royalty'. What assessee is providing to the clients in India is merely a report summarising its findings with respect to the background check undertaken by the assessee which is primarily a factual data and cannot per se qualify as literary or artistic or any other copyrightable work. Such a report cannot be copyrighted as it does not fulfil the requirements enlisted under section 13(1)(a) of the Indian Copyright Act, 1957. Also, none of the rights as mentioned in Section 14(a) of the Indian Copyright Act, 1957 have been rested with the client by the assessee while rendering its services. Income from provision of the services rendered by the assessee cannot be characterised as royalty for use of copyright in the report as the client merely has the right to use the findings in the report for its own internal consumption. The client does not have any rights to publicly display, sell/distribute, copy, edit, modify or undertake any other commercial exploitation of the said report. It is thus evident that the consideration received by the assessee under the terms of its agreement with its client is purely towards provision of background screening services and does not include any consideration for use or right to use any copyright or a literary, artistic or scientific work, patent, trademark, design, model, plan, secret formula, or process or information. Thus, the impugned receipts of the assessee from its clients in India cannot be regarded as 'Royalties' under the provisions of Article 13 of the India-UK DTAA. Support may be drawn by the decision of the Hon'ble Supreme Court in the case of Engineering Analysis Centre of Excellence (P) Ltd. vs. CIT (2021) 125 taxmann.com 42 (SC)/432 ITR 471 (SC).

13. Further the assessee does not provide access to any database to its clients but only access to reports requisition by the client in electronic form. Provision of online access of the report to its client is limited to providing access to the specific report providing relevant facts for the

concerned candidates captured during the course of validation. Nothing has been brought on record by the Revenue to refute the aforesaid claim of the assessee. In the light of these facts, in our opinion online access to background screening results cannot be construed as providing access to database maintained by the assessee.

14. It is a fact on record that the information obtained by the assessee from various sources is in the nature of factual data about the prospective candidates proposed to be hired by the clients. In our view this information is not an information which involves imparting of any kind of commercial experience, skill or expertise. The validation report merely contains some personal details of candidates such as educational and professional details which would not amount to imparting of commercial experience etc. What is delivered to the client is validation report assuring its clients about the authenticity of information contained in the report on the basis the information collated in the process of validation. Hence it cannot tantamount to imparting of commercial experience. The screening report which is issued does not involve any transfer of commercial experience to the client or getting the right to use the experience. There is also no transfer of any skill or knowledge of assessee to the customers in the issuance of screening reports, as the client is only given access to findings of the assessee in the form of a report which contains factual information but nowhere the assessee imparts its experience, skill of carrying out background screening services to its client. It is thus clear that there is no imparting of information concerning industrial, commercial or scientific experience by assessee when it issues the reports to its clients.

15. As regards the characterisation of impugned receipts as FTS, in our view, the services rendered by the assessee do not involve any technical skill/knowledge or consultancy or make available any technical knowledge, experience, skill, know-how or processes to the clients. Assessee's role is restricted to the verification of information provided by various candidates proposed to be hired by its clients. It involves seeking information from

various sources that is accessible on specific requests and no advice/guidance on the credentials of the candidate is provided by the Assessee to its client. The role of the assessee is limited to validation of data provided by the candidate and provide relevant facts captured during the course of validation. The clients make an independent decision to hire the candidate. Hence, in our view the services should not be considered as FTS under Article 13(4) of the India-UK DTAA. Accordingly, ground No. 1 to 2.3 are decided in favour of the assessee.

16. In common ground No. 2.4, the assessee has challenged the finding of the Ld. AO that the revenue received by the assessee is ancillary to the alleged royalties and therefore also taxable as FTS under Article 13(4)(a) of the India-UK DTAA. Having arrived at the conclusion that the impugned receipts of the assessee from provision of background screening and investigation services to its clients in India is not in the nature of royalty/FTS, this ground becomes otiose.

17. Ground No. 3 in AY 2019-20 relates to levy of interest under section 234A and 234B of the Act which is consequential in nature.

18. Ground No. 3 in AY 2020-21 relates to short grant of TDS credit by Rs. 1,35,168/-. The Ld. AO is directed to look into it and take remedial action after due verification.

19. In ground No. 4 the assessee has challenged the recovery of refund of Rs. 55,647/- and levy of interest of Rs. 5,286/- under section 234D in AY 2019-20 and refund of Rs. 2,32,800/- in AY 2020-21 claiming that no refund was received by the assessee for the subject AYs. We direct the Ld. AO to verify the claim of the assessee and take suitable action as per law.

20. Ground No. 5 relating to initiation of penalty proceedings under section 270A of the Act does not require adjudication at this stage being premature.

21. In the result, the appeals of the assessee for both the AYs 2019-20 (ITA No. 1884/Del/2022) and 2020-21 (ITA No. 373/Del/2023) are allowed subject to the direction contained in para 18 and 19 above.

Order pronounced in the open court on 6th September, 2023.

**sd/-
(G.S. PANNU)
PRESIDENT**

**sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER**

Dated: 06/09/2023

Veena

Copy forwarded to -

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

ASSISTANT REGISTRAR
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	