

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES: Bench 'I-2', NEW DELHI**

**BEFORE SHRI R.K.PANDA, ACCOUNTANT MEMBER
AND SMT. BEENA A PILLAI, JUDICIAL MEMBER**

**ITA No. 3530/Del/2010
AY: 2006-07**

Beam Global Spirits & Wine India Pvt. Ltd. (Erstwhile Allied Domecq Spirits & Wine India Private Limited) 14-A, S-3 Level International Trade Tower Nehru Place New Delhi 110 019	vs.	DCIT Circle 2(1) New Delhi
(Appellant)		(Respondent)

Appellant by : Sh. Ravi Sharma, Ms. Shruti Khimta,
Sh. Anubhav, Advs
Respondent by : Sh. B. Ramanjaneyulu, Sr. D. R.
Date of Hearing : 07/09/2018
Date of Pronouncement: 12/09/2018

ORDER

PER BEENA A PILLAI, JUDICIAL MEMBER

Present appeal has been filed by assessee against final assessment order passed by Ld. DCIT Circle 2 (1), New Delhi under section 143 (3) read with section 144C of the Income Tax Act, 1961 (the Act) for assessment year 2006-07 on following grounds of appeal:

"The addition amounting to INR 33,314,477 undertaken by the Learned Deputy Commissioner of Income-tax, Circle 2(1), New Delhi ("the Ld. AO") vide final assessment order dated May 19, 2010 (received by the Appellant on May 22, 2010) passed under

section 143(3) read with section 144C(13) of the Income-tax Act, 1961 ("the Act") is not in accordance with the law and therefore not sustainable.

1. The Dispute Resolution Panel, New Delhi ("the DRP") erred in law and facts by summarily rejecting the Appellant's objections to the draft order dated November 25, 2010 passed by the Ld. AO under section 143(3) read with section 144C(1) of the Act. The DRP while issuing directions under section 144C(5) of the Act did not allow reasonable opportunity to the Appellant to fight the case on merits. The directions of the DRP are erroneous and perverse on facts.

Transfer Pricing ("TP") Adjustment - INR 1,11,93,521

2. The addition of INR 1,11,93,521 recommended by the Ld. TPO vide the TP order and incorporated by the Ld. AO in the final assessment order dated May 19, 2010 is bad in law on the following grounds:

2.1. The Ld. TPO erred in law and facts by summarily rejecting the economic analysis undertaken by the Appellant in respect of its international transaction pertaining to purchase of the Compound Alcoholic Preparation ("CAP") from its Associated Enterprise ("AE"). While doing so the Ld. TPO rejected the segmental analysis undertaken by the Appellant and clubbed the Bottled in India Scotch ("BIIS") & Indian Made Foreign Liquor ("IMFL") segments to undertake the arm's length analysis for the international transaction of the Appellant at an entity level.

2.2. The Ld. TPO erred in law and facts in not recording any reasons to show that the conditions prescribed in clause (a) to (d) of section 92C(3) of the Act were satisfied, before conducting a

fresh comparability analysis in the Appellant's case. Further, the fresh comparability analysis undertaken by the Ld. TPO does not meet the mandated contemporaneous requirement and is in violation of Rule 10D(4) of the Rules. Also, the Ld. TPO has erred in applying an arbitrary search filter of Advertising + Marketing Expenses/ Total Expenses more than 9 percent without following a cogent economic basis and without establishing any statistical veracity of such presumption/ hypothesis framed by him.

2.3. *The Ld. TPO erred in law and facts by violating Rule 10B(2) and Rule 10B(4) of the Rules and its applicability on the facts and circumstances of the case while placing reliance on a (1997) Harvard Business Review article covering, inter-alia, the analysis of "Premium Brands" citing examples/characteristics for premium brands based on a ten year old study of companies operating in different geographical location and markets. Further, the Ld. TPO also erred by not providing/ considering appropriate adjustments required to be made to eliminate the material effect of differences as prescribed under 10B(3) of the Rules.*

2.4. *The Ld. TPO erred in law and facts by cherry-picking of the comparable companies on an arbitrary basis which, inter alia, is self-contradictory to his own search filters as applied while undertaking a fresh comparability analysis and not duly considering the functional comparability with the tested party.*

2.5. *The Ld. TPO erred in law and facts by not appreciating that the brands under which the Appellant sells liquor in the Indian market are not owned by the Appellant but by its overseas AEs. Accordingly, the Ld. TPO erred in not appreciating that the returns attributable to brand owners are not comparable to the returns*

attributable to the Appellant (the Appellant, being only a licensee for use of the brand names owned by the AEs).

2.6. *The Ld. TPO erred in law and facts by not providing/considering appropriate economic adjustments required to be made to arrive at a closer comparability and correct arm's length price for the international transaction undertaken by the Appellant. In this regard, the Ld. TPO erred in law and facts by rejecting, without giving any cogent reasons, the statistical tool used by the Appellant to identify the trend line/ best-fit in the case of comparables vis-a-vis the profitability of the Appellant incorporating the Advertising, Marketing and Promotion ("AMP") expenses.*

2.7. *The Ld. TPO erred in law and facts while arriving at the sale attributable to CAP content to compute the arm's length price of international transaction pertaining to purchase of CAP.*

2.8 *The Ld. TPO erred in law and fact? while computing the transfer pricing adjustment on the entire amount of purchase of CAP from the AE. The Ld. TPO erred in not providing the Appellant with a downward adjustment on account of the CAP forming part of closing stock/ goods-in-transit.*

2.9. *The Ld. TPO erred in law and facts by not considering the actual turnover of the Appellant's IMFL operations pertaining to contract manufacturing and bottling for a third party, namely Seagram Manufacturing Private Limited ("SMPL") under the Technical Marketing Assistance Agreement ("TMAA"). The Ld. TPO erred in not appreciating the fact that the manufacturing activity in the IMFL segment largely comprises of contract manufacturing and*

bottling of liquor for SMPL under a TMAA for which the Appellant received a fixed return per case manufactured.

2.10. *The Ld. TPO erred in law and facts while computing the Net Profit Margin ("NPM") of the Appellant in a manner which is not consistent with the corresponding NPM margin of the comparable companies.*

2.11. *The Ld. TPO erred in law and facts by not allowing the benefit of (+/-) 5 percent as provided in the proviso to Section 92C(2) of the Act, while determining the arm's length price of the international transaction of the Appellant.*

2.12. *The Ld. TPO has erred in law and facts by not providing any subsequent opportunity of hearing and by not discussing the arguments/ comments against the response to the show- cause notice issued containing a fresh comparable search analysis prior to framing the order u/s 92CA(3) of the Act.*

Other Adjustments - INR 22,120,956

3. *The other additions amounting to INR 831,044 and INR 21,289,912 on account of disallowance of customer pull and support expenses, and brand building expenses undertaken by the Ld. AO are bad in law on the following grounds:*

3.1. *The Ld. AO & DRP have erred in law and on facts of the case by disallowing INR 8,31,044 out of customer pull and support expense on the grounds that such expenses are not related to business of the Appellant. While doing so the Ld. AO & DRP have ignored the orders passed by the Ld. CIT(A) & Hon'ble ITAT in favor of the Appellant for the AY 2003-04 & 2004-05.*

3.2. *The Ld. AO & DRP erred in law and on facts of the case by disallowing a sum of INR 2,12,89,912 out of the brand building*

expenses by assuming that the expenses were incurred, for promoting the interest of the parent company who owns the brand. While doing so the Ld. AO & DRP have ignored the order passed by the Ld. CIT(A) and Hon'ble ITAT in favour of the Appellant for the AY 04-05 & A.Y. 03-04.

3.3. *The order passed by learned AO & DRP is against the principle of Natural Justice.*

The above 'Grounds of Appeal' are all independent and without prejudice to one and another.

The Appellant craves leave to supplement, to cancel, amend, add and/or otherwise alter/modify any or all the grounds of the appeal stated hereinabove.

Note: The DRP, Ld. TPO and Ld. AO have been used interchangeably in this Appeal Memo.

2. Brief facts of the case are as under:

Assessee filed its return of income for assessment year 2006-07 declaring total income of Rs.11,28,96,320/-. The return was processed under section 143 (1) of the Act, and was selected for scrutiny. Notice under section 143 (2) along with questionnaire and notice under section 142 (1) of the Act were issued to assessee. In response to statutory notices, representatives of assessee appeared before Ld.AO and filed necessary details as called for.

2.1. Ld.AO observed that assessee was engaged in the business of manufacturing and trading in spirits and wines. It was observed that assessee was wholly owned subsidiary of Allied Domecq Spirits and Wine UK. Ld.AO observed that assessee

entered into international transaction with its associated enterprises, and accordingly case was referred to Transfer Pricing Officer (T.P.O.) for determination of arm's length price of the transaction, after taking statutory approvals.

2.2. Before Ld.TPO assessee filed all requisite details. Ld.TPO observed that assessee is engaged in the business of processing, bottling and selling of Scotch in India at its grain-based distillation and bottling plant at Alwar. It was observed that assessee also produces grain-based alcohol and Indian made foreign liquor (IMFL). Ld.TPO observed that assessee provided marketing support services for duty-free sales of various international brands of alcoholic beverages.

The international transactions reported in form 3 CEB were summarised by Ld.TPO as under:

Sl. No.	Description of transaction	Method	Value (in Rs.)
1.	Purchase of compound alcoholic preparation	TNMM	9,34,15,138
2.	Market Support Services	TNMM	35,96,009
3.	Reimbursement of expenses received	-	1,04,67,385
4.	Reimbursement of expenses paid	-	1,96,709

2.3. Ld.TPO observed that for purposes of purchase of compound alcoholic preparations (CAP) from its associated enterprise, assessee used transactional net margin method (TNMM) as most appropriate method. Assessee computed

margin by using net profit margin (NPM) at 18.13%, and selected following 14 comparables having average margin of 4.45%:

Sl. No.	Company Name	2004	2005	2006	Weighted Average NPM%
1.	Artos Breweries Limited	4.03	3.53	NA	3.80
2.	Associated Alcohols & Breweries Limited	3.59	(6.56)	NA	(1.21)
3.	Bhagat Industrial Corporation Limited	1.53	(4.34)	NA	(1.33)
4.	Blossom Industries Limited	2.24	10.96	NA	7.70
5.	Brihan Maharashtra Sugar Syndicate Limited	6.34	4.28	NA	5.20
6.	GM Breweries Limited	3.42	1.87	6.62	4.62
7.	I F B Agro Industries Limited	3.22	2.06	NA	2.63
8.	Kesar Enterprises Ltd.	(2.19)	(1.02)	NA	(1.56)
9.	Khoday India Ltd.	2.64	(3.20)	NA	0.35
10.	Mount Shivalik Industries Ltd.	(0.32)	2.12	NA	1.25
11.	Radico Khaitan Ltd.	5.68	5.69	9.13	7.00
12.	Rajasthan State Ganganagar Sugar Mills Ltd.	5.01	6.03	NA	5.56
13.	Sri Rama Distilleries Ltd.	7.28	34.78	NA	23.97
14.	Tilaknagar Industries Ltd.	4.38	4.40	NA	4.39

Arithmetical Mean

4.45

Assessee thereby concluded its transaction to be at arm's length price.

2.4. Ld.TPO upon analysing Transfer Pricing study submitted by assessee, did not accept the same. Ld.TPO observed that there are no comparable data available on Bottled in India's Scotch (BIIS) segment in public domain, and hence bifurcation of accounts into domestic and BIIS segment cannot be accepted for purposes of computing arm's length price of international transaction. Ld.TPO considered 3 companies being, Grover Vine Yards Ltd, Indage Winters Ltd and United Breweries Ltd., and computed NPM at 21.86%.

3. Aggrieved by draft assessment order passed, assessee preferred objections before DRP. DRP upheld reasoning of Ld.TPO.

4. Ld. A.O. thereafter passed final impugned assessment order, against which assessee is in appeal before us now.

5. Ld.Counsel submitted that **Ground No. 1 & 2** are general in nature and therefore do not require any adjudication.

6. Ground No. 2.1- 2.12 has been raised in respect of transfer pricing analysis undertaken by assessee.

7. Before us Ld.Counsel submitted that Ld.TPO rejected segmental analysis undertaken by assessee and clubbed Bottled in India's Scotch (BIIS) and Indian made foreign liquor (IMFL) segments. He submitted that Ld.TPO arbitrarily picked up few comparables for purposes of computing NPM percentage. Ld.Counsel submitted that while computing Transfer Pricing adjustment entire amount of purchase of CAP from its AE has been considered by Ld.TPO.

7.1. Ld.Counsel vehemently argued that IMFL is manufactured from purified form of spirit/alcohol called Extra Neutral Alcohol (ENA). He submitted that ENA manufactured by assessee in India and IMFL is sold in different names in India by Assessee. Whereas raw materials imported by assessee being CAP cannot be manufactured in India. CAP is matured under peculiar climatic conditions of Scotland and is imported to India, wherein it is filtered and diluted for bottling of final product, which is "Scotch". Ld.Counsel submitted that assessee indicated difference between two products being separate business segments which has not been scrutinised, but has been ignored by authorities below.

7.2. He further submitted that this issue now stands covered by order of this Tribunal in assessee's own case for assessment year 2005-06, which is reported in *(2018) 91 Taxman.com 439*. Relying upon order passed by Coordinate Bench in assessee's own case for assessment year 2005-06 (supra), Ld.Counsel submitted that separate segmental analysis submitted by assessee has been upheld and this Tribunal rejected TPO's approach of clubbing the two segments. Ld.Counsel submitted that Ld. TPO relied upon Note No.24 in Audited accounts by auditors. According to assessee it is not relevant because, from accounting perspective it is one line of business and was not required to disclose in separate segmental reporting. Ld.Counsel submitted that assessee filed segmental accounting of both segments before authorities below, which has not been verified before rejecting. He submitted that throughout proceedings before authorities below, it has been vehemently submitted that

IMFL and BIIS segment are distinct because of functional and product differences. Ld.Counsel submitted that compound alcoholic preparations (CAP) has been imported only for manufacturing Scotch whisky which is bottled and sold in India.

7.3. Ld. Counsel submitted that Ld.TPO/AO wrongly clubbed domestic transaction of IMFL with international transaction of BIIS while applying TNMM. He thus submitted that assessee's international transaction pertaining to purchase of CAP is at arm's length price for year under consideration.

8. On the contrary Ld. Sr.DR submitted that assessee through its audited accounts considered 2 segments to be inter-related and inter-dependent, which gets benefits from each other and therefore cannot be judged in isolation. He submitted that this is the very reason because of which auditor remarked regarding economic environment to be significantly similar, and is not subject to material different risks and returns in respect of IMFL & BIIS segments.

8.1. Ld.Sr.DR further submitted that, for purposes of segmental approach, assessee has not demonstrated that controlled and uncontrolled transactions are totally independent of each other. He submitted that assessee itself asserts that it has got no comparable exclusively into import of CAP and engaged in manufacturing of BIIS for purposes of comparability analysis of International transaction. Referring to decision of this Tribunal in assessee's own case passed in the preceding assessment year (supra), Ld. Sr.DR submitted that it is factually distinguishable as functional, assets, risk analysis has not been considered therein, which are similar for both segments. He

submitted that Note No. 24 forming part of audited accounts by a reputed external auditor appointed by assessee cannot be brushed aside. He submitted that note very clearly and unambiguously holds that both segments to be complementary to each other. He submitted that same plant and machinery is used for processing, bottling and sale of both products. Ld. Sr. DR in his reply dated 03/09/18 submitted that economic analysis undertaken by assessee by segregating manufacturing operations of BIIS and IMFL cannot be vertically integrated. He submitted that assessee failed to demonstrate before authorities below, profitability of international transaction with help of documentary evidences. Relying upon observations of Ld.TPO, he submitted that assessee failed to demonstrate controlled and uncontrolled transactions being totally independent of each other, which is contrary to observations of auditor in the notes to audited accounts. He submitted that assessee mentioned that it does not have any comparable with regard to import of CAP, which is engaged in manufacturing/bottling of BIIS. Thus in so far as comparability analysis with comparables selected by assessee is concerned, is unreliable as functions has not been demonstrated to be similar in any manner whatsoever with that of international transaction undertaken by assessee.

8.2. In rejoinder to reply filed by Ld. Sr. DR, Ld.Counsel filed before us today written submission, wherein it has been submitted that auditors in financials aggregated segments of BIIS and IMFL for purposes of **AS 17**. It has been submitted that assessee cannot use imported CAP for any other purposes but to be sold as high premium product under the brand, "Scotch",

whereas raw materials used for purposes of manufacturing IMFL are from Indian markets. Ld.Counsel submitted that there is clear difference between BIIS and IMFL products. He submitted that this issue is squarely covered by order of this Tribunal in assessee's own case for assessment year 2005-06 (supra). In compilation filed before us today, Ld.Counsel placed on record orders passed by Ld.TPO for assessment years 2008-09 and 2009-10, wherein revenue accepted segmentation analysis, and has not made any adverse comments.

9. We have perused submissions advanced by both sides in the light of records placed before us.

10. Upon a detailed analysis of transfer pricing study placed at page 1-113 of paper book, we observed that international transaction entered into by assessee with its AE's in respect of import of CAP for processing, bottling and sale of BIIS in India. It is observed that these compound alcoholic preparations are imported into India and is processed into "Scotch" whiskey, for which a strict quality standards has to be maintained by assessee as set by Allied Scotland.

10.1. The argument advanced by Ld. Sr.DR in respect of difference in functions performed by assessee which includes assets involved in processing of BIIS and IMFL cannot be accepted. We reject argument advanced by Ld.Sr.DR that it is not possible to segregate both segments on basis that BIIS and IMFL are manufactured and processed in same plant. In our considered opinion, this cannot be the reason to come to a conclusion that BIIS and IMFL segments are interrelated with each other. It is an admitted position that CAP imported by

assessee is used for processing BIIS only, whereas IMFL is processed by using locally procured raw materials in India. Undoubtedly these are two separate products and cannot be clubbed without there being a specific reason.

10.2. Upon perusal of profit and loss account placed at page 126 of paper book, it is observed that total sales for year under consideration, amounts to Rs.141,62,42,358/-, which includes both sale from BIIS and IMFL. In profit analysis of manufacturing of BIIS manufacturing division, net sales has been reported to be Rs.65,22,57,802/-. It is also observed that assessee has followed identical method of accounting in preceding, as well as subsequent assessment years.

10.3. We therefore respectfully following decision of this Tribunal in assessee's own case for 2005-06 (supra), hold that there is nothing wrong in the analysis submitted by assessee for purposes of benchmarking of international transactions.

However, it is observed that, comparability analysis of international transaction undertaken by assessee for year under consideration has not been considered by authorities below. LD.TPO at the threshold rejected segmental approach by assessee and therefore has not undertaken comparability analysis at all. In TP study at page 97 of paper book assessee has described briefly regarding companies passing qualitative and quantitative screening, considered by it for purposes of comparability analysis which is as under:

“Short Business description of Indian Companies passing qualitative and quantitative screening

Artos Breweries Limited

The company was incorporated in 1998. It is engaged in the manufacture and sale of beer.

Associated Alcohols & Breweries Limited

The company was incorporated in 1989. It is engaged in the business of manufacture and sale of Indian Made foreign liquor and alcohol.

Bhagat Industrial Corporation Limited

The company was incorporated in 1945. It is engaged in manufacturing a range of Alcohol from Country Liquor to IMFL.

Blossom Industries Limited

The company was incorporated in 1989. It is engaged in the business of manufacturing of Beer.

Brihan Maharashtra Sugar Syndicate Limited

The company was incorporated in 1934. It is primarily engaged in the business of manufacturing Indian Made Foreign Liquor.

GM Breweries Limited

The company was incorporated in 1981. It is engaged in business of manufacturing of country liquor.

I F B Agro Industries Limited

The company was incorporated in 1982. It manufactures Indian Made Foreign Liquor, rectified liquor and marine products.

Kesar Enterprises Ltd.

The company was incorporated in 1933. It operates in two divisions – Sugar and Distillery. The Distillery division manufactures Rectified Spirit, Country Liquor & Extra Neutral Alcohol. The segmental information for Distillery division has been considered for the analysis.

Khoday India Ltd.

The company was incorporated in 1965. It is engaged in the business of manufacture of Indian Made Foreign Liquor.

Mount Shivalik Industries Ltd.

The company was incorporated in 1993. It is engaged in the business of Manufacturing and marketing Beer.

Radico Khaitan Ltd.

The company was incorporated in 1990. It is engaged in the manufacturing of Indian Made foreign liquor (IMFL) and Country Liquor.

Rajasthan State Ganganagar Sugar Mills Ltd.

The company was incorporated in 1945. It operates in two divisions – Sugar and Liquor. The Liquor division in manufacture of Country Liquor. The segmental information of Liquor division has been considered for the analysis.

Sri Rama Distilleries Ltd.

The company was incorporated in 1983. The Company is in the business of manufacture and sale of rectified spirit and Extra Neutral Alcohol.

Tilaknagar Industries Ltd.

The company was incorporated in 1933. The Company primarily manufactures IMFL.

10.4. On perusal of the same it is observed that companies selected by assessee are mainly into manufacturing of IMFL, beer, country liquor, rectified spirits, sugar and distillery. None of the comparables are exclusively into processing/manufacturing of BIIS by using CAP. We therefore set aside this issue back to Ld.TPO for determining correct comparables which could be identified which are exclusively in manufacturing/processing of BIIS products only. We direct assessee to file relevant details

regarding comparables selected for purposes of determining arm's length price, which is exclusively dealing in manufacturing/processing of BIIS products using CAP.

10.5. In the event no comparables are found which is exclusively in manufacturing/processing of BIIS products, then Ld.TPO shall undertake comparability analysis by consolidating both segments together. Under such circumstances, Ld.TPO is directed to provide necessary adjustments in order to compute margin of comparables for computing arm's length price of international transaction.

11. On the basis of above discussions, we allow Ground No. 2.1 -2.12 raised by assessee for statistical purposes.

12. Ground No. 3 & 3.3 are general in nature and therefore do not require any adjudication.

13. Regarding **Ground No. 3.1** raised by assessee, Ld.Counsel submitted that assessee has instructed him not to press this ground.

13.1. Accordingly this ground stands dismissed as not pressed.

14. Ground No. 3.2 is regarding disallowance of Rs.2,12,89,912/- out of brand building expenses.

14.1. Ld.Counsel submitted that this issue stands squarely covered by the order of this Tribunal in assessee's own case for assessment year 2003-04 and 2004-05 vide order dated 11/09/09, in ITA No. 353 and 354/del/2009. He further submitted that revenue has not preferred any further appeal

before Hon'ble High Court against this order and therefore has attained finality.

14.2. Ld.Sr.DR though objected, however could not substantiate any difference by way of any material evidence for year under consideration.

15. We have perused submissions advanced by both the sides in the light of the order passed by coordinate bench of this Tribunal for assessment year 2003-04 and 2004-05 (supra). It is observed that this Tribunal has decided the issue as under:

“14. In the case before us expenditure has been incurred for promotion of the brand name, which has resulted in the increase of business receipts of the assessee. The expenditure has not been incurred outside India and also not been paid to related party of the principal. The expenditure has direct nexus with the earning of income by the assessee. Therefore, the issue is squarely covered by the decisions of the ITAT, referred to above. Respectfully following the precedent, it is held that the expenditure incurred on advertisement cannot be disallowed in the case of assessee merely on the ground that incidentally it had promoted the product of the parent company. Since the expenditure incurred has direct nexus with the earning of the assessee company, in our considered opinion, the Ld. CIT (Appeals) was justified in deleting the addition in both the years. Accordingly, we do not find any infirmity in the order passed by the Ld. CIT (appeals) deleting the additions.”

15.1. On the basis of above discussion, we do not find any reason to deviate from above observations of this Tribunal in assessee's own case for preceding assessment years.

15.2. Accordingly respectfully following the same, this ground raised by assessee stands allowed.

16. In the result, appeal filed by assessee stands partly allowed.

Order pronounced in the Open Court on 12th September, 2018.

Sd/-

**(R.K.PANDA)
ACCOUNTANT MEMBER**

Sd/-

**(BEENA A PILLAI)
JUDICIAL MEMBER**

Dt. 12/09/2018

- Gmv

Copy forwarded to: -

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

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By Order,

ASSISTANT REGISTRAR
ITAT Delhi Benches

ITA 3530/Del/2010 A.Y.: 2006-07
Beam Global Spirits & Wine India P.Ltd. vs. DCIT

S.No.	Details	Date
1	Draft dictated on Dragon	10/09/18
2	Draft placed before author	10/09/18 11/09/18
3	Draft proposed & placed before the Second Member	
4	Draft discussed/approved by Second Member	
5	Approved Draft comes to the Sr. PS/PS	
6	Kept for pronouncement	
7	File sent to Bench Clerk	
8	Date on which the file goes to Head Clerk	
9	Date on which file goes to A.R.	
10	Date of Dispatch of order	