

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'I-1' NEW DELHI**

**BEFORE SHRI N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 2279/DEL/2018 (A.Y 2008-09)

(THROUGH VIDEO CONFERENCING)

Haier Appliances India Pvt. Ltd. Building No. 1, Okhla Phase-III, New Delhi PIN: 110020 PAN: AABCH3162L (APPELLANT)	Vs	DCIT Circle-11(1) New Delhi (RESPONDENT)
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Appellant by	Sh. Ajay Vohra, Sr. Adv, Sh. Neeraj Jain, Adv, Sh. Abhishek Agarwal, Adv
Respondent by	Sh. Surender Pal, CIT(DR)

Date of Hearing	05.08.2020
Date of Pronouncement	21.09.2020

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed by the assessee against the order dated 31/1/2018 passed under Section 254/143(3) read with Section 144 C of the Income Tax Act, 1961 passed by DCIT, Circle-11(1), New Delhi (Assessing Officer), for Assessment Year 2008-09.

2. The grounds of appeal are as under:-

1. That the assessing officer erred on facts and in law in making addition of Rs. 13,50,86,400 on account of arm's length price of alleged international transactions resulting from advertisement, marketing and

sales promotion expenses ('AMP expenses') incurred by the appellant on the basis of the order passed by the TPO under section 92CA(3) read with section 254 of the Act and sustained by the Dispute Resolution Panel ('DRP').

1.1. That the TPO/DRP erred on facts and in law in not discharging the onus of bringing on record any tangible material to demonstrate, existence of the international transaction in relation to the advertisement, marketing and brand promotion expenses unilaterally incurred by the appellant, so as to establish that the same constituted an international transaction.

1.2 That the DRP erred on facts and in law in allegedly holding that "the conduct of the appellant, in brand promotion per the displays and showroom arrangements apart from other functional innovations etc., clearly point to the existence of the AMP transaction."

1.3 That the TPO/ DRP erred on the facts and in law in rejecting Resale Price Method ('RPM') directed to be applied by the Hon'ble High Court in the appellant's own case for benchmarking the transaction of AMP expenses, allegedly holding that:

- a. In appellant's case, AMP expenditure is very significant in quantum.*
- b. Appellant is adding value to the goods by incurring considerable AMP expenditure creating market intangibles and enhancing brand value of the product.*
- c. Appellant is carrying out two distinct functions (i) Distribution and (ii) Brand Building for its AE*
- d. the external comparables are legal owner of the brand name and therefore, even external comparable cannot be considered.*

1.4. That the TPO erred on facts and in law in allegedly holding that AMP expenditure are to be benchmarked in segregation by taking comparables which are functionally similar and providing same type of marketing services like advertising, marketing, brand building through

promotional activities, applying TNMM as the most appropriate method.

1.5 Without prejudice, that while giving effect to the direction of ITAT, the TPO erred on facts and in law in including sales promotion expenses within the ambit of AMP expenses.

1.6 Without prejudice, the TPO erred on facts and in law in not appreciating that mark-up, if at all, had to be restricted to the value added expenses incurred by the appellant for providing the alleged service in the nature of brand promotion.

3. The assessee company is a wholly owned subsidiary company of Haier Electrical and Appliances Corporation Ltd. China and is engaged in the business of distribution of consumer durable products, for example Air Conditioner, Washing Machine, refrigerator, television etc., purchased from foreign associated enterprises. The intangible rights contained in brand name or trademark/trade name in respect of goods so purchased and distributed were owned by the foreign AE only. In the Assessment Year preceeding to the two relevant Assessment Year, the assessee reported following international transaction with the AE in the Transfer Pricing Audit Report submitted to the Assessing Officer:

(a) Purchase of finished products from the foreign AE i.e. HAH (HK) Company Ltd., Hong Kong, amounting to Rs.41.66 crores for the purpose of distribution/release in India.

(b) Purchase of capital items of Rs.1,95,97,166/-

4. The legal history of the assessee's case is as under:-

"The present proceeding arises from the Hon'ble ITAT, Delhi combined order dated 28.10.2015 in ITA No.4680/Del/2010 (AY 2006-07), ITA No. 5235/Del/2011 (AY 2007-08) and ITA No. 4404/Del/2012 (AY 2008-09) on remand by the Hon'ble Delhi High Court common

judgment dated 16.03.2015 in various appeals, along with the appeals of the assessee reported as Sony Ericsson Mobile Communications India Pvt. Ltd. (now known as Sony India Limited) reported in (2015) 374 ITR 118(Delhi). The original TP adjustment of Rs. 57,24,40,796/- in AY 2008-09 by the TPO after considering the AMP expenses of Rs. 74,04,23,369/- and upheld by the DRP, was challenged before the ITAT. Hon'ble Tribunal following the decision of ITAT (SB) in case of LG Electronics India Pvt. Ltd (2013) 22 ITR (Trib) 1 (Delhi) (SB) approve the application of Bright line test and held that ALP of AMP expenses should be determined by cost plus method after excluding the selling expenses like rebate, discount etc. The matter was taken before the Hon'ble High Court of Delhi which framed 5 questions of law as listed out in para 7 of the ITAT Delhi order dated 28- 10-2015. With regard to the issues framed in question no 1 and 2, it was held that the TPO adjustment on account of AMP expenses in the absence of specific reference made by the AO was legally correct, in terms of section 92 CA of the IT Act 1961, as amended by the Finance Act 2012, as discussed in paragraph no 41 to 50 of the Hon'ble High Court order. It was also held that the AMP expenses incurred by the assessee in India can be treated and categorized as an international transaction u/s 92B of the I.T Act 1961. Hon'ble High Court in terms of and subject to discussion under the headings D to P passed an order of remand to the Tribunal to examine and ascertained only facts and apply the ratio which has been listed out in para 8 of the ITAT Delhi order in case of assessee dated 28-10-2015."

5. Against the Tribunal order dated 28/10/2015, the assessee filed appeal before the Hon'ble High Court. The Hon'ble High Court directed the Tribunal to decide the issue. Therefore, the assessee is before us.

6. The Ld. AR submitted the synopsis and submissions during the hearing as follows:

1. Break up of advertisement and selling and distribution expenses:

Particulars	Advertisement Expenses	Selling and distribution expenses
0% Finance Scheme		4,159,124
Dealer Entertainment		2,095,593
Dealer Expenses		28,560,510
Electronic & Print Media	148,456,009	
Hoarding/Banner	23,295,678	
ISD Salary		30,447,435
Others		3,381,781
Printing of Materials		7,523,569
Sales Counter Expenses		25,682,403
Total	171,751,687	101,850,415
		273,602,101
Grand Total (as per P & L Account)		

i) 0% Finance: In order to promote sales of products, the assessee has entered in to agreements with various bankers and finance companies, wherein, the assessee agrees to bear the cost of interest on credit period allowed to the end customers on purchase of Haier products. Here, when an end customer purchases any Haier products, he can make payment in prefixed EMIs (equated monthly installments) and the interest cost on such installments are directly paid by the assessee company to the bankers/finance companies.

ii) Dealer Expenses: Dealer expenses are monthly payment made by the assessee to its dealers for the exclusive area demarcated by the dealer at its showroom for display and sale of its products. Such expenses are agreed between the assessee and its dealers on the basis of the area allotted for sale of products to the assessee, the location of the showroom, etc.

iii) ISD Salary: Such expenditure is in the nature of monthly payment made by the assessee to Adecco Flexione Workforce Solutions Pvt. Ltd., a third party agency, for providing sales representatives for sale of the products from the premise of its dealers on contract basis. These sale representatives are trained to actively interact with the prospective customers for promoting sales of the company's products and installation of the goods at customers places.

iv) Printing of Materials: Expenditure incurred on printing of product body stickers/ price tags and brochures to be placed on the products or provided to the customers at the time of sale of products.

v) Sales Counter expenses: Such expenditure is in the nature of payment made to home interior company for temporary construction of counters at the area available at dealers' location for display of Haier products.

vi) Free Gifts: The said expenditure is in nature of providing small free gifts like, pens, t-shirt, caps, jackets etc. along with the product. Such gifts are purchased from local market and the name of the assessee company is embossed on it through third party printing agencies.

vii) Others: Others include diwali and festival gifts given by the assessee to its employees, dealers etc.

Benchmarking AMP expenses applying RPM:

Sales	A	2,276,497,423	3,634,123,511
Cost of Goods Sold	B	1,702,366,577	3,177,456,936
Gross Profit ('GP')	C=A-B	574,130,846	456,666,575
GP/ Sales		25.22%	12.57%
AMP Expenses	D	273,602,101	161,113,130
Less: Selling and Distribution Expenses		101,850,415	24,150,350
Less: Grant received from AE	E	151,210,838	-
Net AMP Expense	F=D-E	20,540,848	136,962,780
Adjusted Gross profit	G=C-F	553,589,998	319,703,795
Adjusted GP/ Sales	G/A	24.32%	8.80%

The TPO himself in order dated 21.10.2011 considered Vivek Limited as appropriate comparable for benchmarking AMP expenses, applying Bright Line Test. The TPO considered Vivek Limited as comparable as it is trader/re-seller of home appliances and does not own any brand.

Without prejudice - Selling and distribution expenses to be excluded from AMP expenses [In terms of Para 176 of HC decision in appellant's own case]

It is submitted that after excluding selling and distribution expense of Rs. 10,18,50,415, without prejudice, the adjustment at best works out to Rs. 2,85,10,127, computed as under:

Particulars	Amount (Rs.)
AMP expense of the appellant	17,17,51,687
ALP margin	4.64%
Arm's length margin	79,69,278
Arm's length price	17,97,20,965
Grant received	15,12,10,838
Adjustment	2,85,10,127

Accordingly, without prejudice, the adjustment made by the TPO/DRP ought to be restricted to Rs. 2,85,10,127 as against Rs. 13,50,86,400.

7. The Ld. DR relied upon the decision of the Sony Ericson Mobile Communication India Ltd. 374 ITR 118. The Ld. DR further relied upon the decision of Toshiba Vs. DCIT being ITA No. 1101/Del/2015 & BMW India Pvt. Ltd. TS-88-ITAT-2017 (Del), both the decisions are of the Hon'ble Delhi High Court.

8. We have heard both the parties and perused the material available on record. The assessee company is a wholly owned subsidiary company of 'Haier Electrical and Appliances Corporation Ltd., China and is engaged in the business of distribution of consumer durable products, for example Air Conditioner, Washing Machine, Refrigerator, Television etc. purchased from foreign associated enterprises. The intangible rights contained in brand name or trade name/ trade mark in respect of goods so purchase and distributed were own by the foreign A.E only. The assessee reported purchase of finished products from the foreign AE and purchased of capital items as international transactions with the AE in the transfer pricing audit report submitted to the Assessing Officer. Thus, the AMP expenses were not submitted as international transaction. The submission of the assessee that in order to promote sales of products, the assessee entered into agreements with various

bankers and finance companies wherein the assessee agreed to buyer the cost of interest of credit period allowed to the end customers on purchase of Haier Products. But the interest costs on the installment given by the customer are directly paid by the assessee company to the banker's finance companies. Therefore, the contention of the assessee that it has the zero percent finance pays, as regards second contention dealer expenses are monthly payment made by the assessee to its dealers for the exclusive area demarcated by the dealer at its show room for its play and sale of its product and the same expenses are agreed between the assessee and its dealers on the basis of the area allotted for sale of products to the assessee the location of the show room etc. This submission is factually correct. ISD salary and expenditure on this is in the nature of monthly payment made by the assessee to 3rd party agency for providing sales representative for sale of the products from the premises of its dealers on contract basis. The sale representatives are trade to actively interacted with the prospective customer for promoting sales of the company's products and installation places. This contention of the assessee appears to be correct expenditure on printing of materials incurred on printing of products body sticker/price tag and products brochures are placed from the products or provided to the customers at the time of the sale of products. This contention is also correct. Expenditure on sales counter expenses is in the nature of payment made to home interior company for temporary construction on counters at the area available at dealer's location for display of Haier Products. Haier expenditure on free gifts is in the nature of providing small three gifts like Pens, T-shirts, Caps, Jackets etc. along with the product. Such gifts are purchased from local market and the name of the assessee company is imposed on it through third party printing agencies. Diwali and festival gifts given by the assessee to its employee's dealer etc. Thus, the assessee has quantified AMP expenses at Rs. 273,602,101/- but deducted selling and distribution expenses as well as grant received from A.E. Thus, the net AMP expenses finally quantified by the assessee as Rs. 20,540,848/- The TPO vide

order dated 21/10/2011 considered Vivek Ltd. as appropriate and comparable for bench marking AMP expenses, applying bright line test. As per the contention of the assessee, the TPO while considering Vivek Ltd. as comparable ignored the fact that the said comparable does not own any brand and is just the trader/reseller of home appliances. The Hon'ble High Court vide order dated 25/10/2016 directed the Tribunal in consonance with the argument of the assessee that the Tribunal's observation to the effect that employing of resale price method would virtually cost the AMP outside the international transactions in Para 17 of the said Tribunal's decision. The Hon'ble High Court has categorically mentioned that the said decision/observation is not conclusive and rather those observations has to be considered in light of the Sony Ericson Mobile Communication India Pvt. Ltd. (Para 163 to 167 & 193) of the said decision having regard to what was stated in preceding para i.e. that AMP in such cases is to be included as part of the ALP determination as component of the international transaction and also that whether the most appropriate method is resale price method or CUP method left for application by the TPO. Having regard to the peculiarity of the assessee business module adopted by the assessee. The remit by the Tribunal shall be therefore, decided in the light of the Hon'ble Court's observation in the preceding paragraph. From the submissions of the Ld. AR as well as the reliance of the Hon'ble Delhi High Court decision in case of Sony Ericsson Ltd. (supra) it can be seen that in the present case assessee is not conducting any brand promotion, but in fact is engaged in the business of distribution of consumer durable products. The Hon'ble High Court quoted OECD Transfer Pricing Guidelines in para 133 of the said decision as follows:

"133. Transfer Pricing Officers have referred to paragraphs 6.36 to 6.39. For the sake of completeness, we would quote the said paragraphs from the OECD Transfer Pricing Guidelines, which read:-

"6.36 Difficult transfer pricing problems can arise when marketing activities are undertaken by enterprises that do not own the trademarks or tradenames that they are promoting (such as a distributor of branded

goods). In such a case, it is necessary to determine how the marketer should be compensated for those activities. The issue is whether the marketer should be compensated as a service provider, i.e., for providing promotional services, or whether there are any cases in which the marketer should share in any additional return attributable to the marketing intangibles. A related question is how the return attributable to the marketing intangibles can be identified.

6.37 As regards the first issue- whether the marketer is entitled to a return on the marketing intangibles above a normal return on marketing activities- the analysis requires an assessment of the obligations and rights implied by the agreement between the parties. It will often be the case that the return on marketing activities will be sufficient and appropriate. One relatively clear case is where a distributor acts merely as an agent, being reimbursed for its promotional expenditures by the owner of the marketing intangible. In that case, the distributor would be entitled to compensation appropriate to its agency activities alone and would not be entitled to share in any return attributable to the marketing intangible.

6.38 Where the distributor actually bears the cost of its marketing activities (i.e. there is no arrangement for the owner to reimburse the expenditures), the issue is the extent to which the distributor is able to share in the potential benefits from those activities. In general, in arm's length transactions the ability of a party that is not the legal owner of a marketing intangible to obtain the future benefits of marketing activities that increase the value of that intangible will depend principally on the substance of the rights of that party. For example, a distributor may have the ability to obtain benefits from its investments in developing the value of a trademark from its turnover and market share where it has a long-term contract of sole distribution rights for the trademarked product. In such cases, the distributor's share of benefits should be determined based on what an independent distributor would obtain in comparable circumstances. In some cases, a distributor may bear extraordinary marketing expenditures beyond what an independent distributor with similar rights might incur for the benefit of its own distribution activities. An independent distributor in such a case might obtain an additional return from the owner of the trademark, perhaps through a decrease in the purchase price of the product or a reduction in royalty rate.

6.39 The other question is how the return attributable to marketing activities can be identified. A marketing intangible may obtain value as a consequence of advertising and other promotional expenditures, which can be important to maintain the value of the trademark. However, it can be difficult to determine what these expenditures have contributed to the success of a product. For instance, it can be difficult to determine what advertising and marketing expenditures have contributed to the production or revenue, and to what degree. It is also possible that a new trademark or

one newly introduced into a particular market may have no value or little value in that market and its value may change over the years as it makes an impression on the market (or perhaps loses its impact). A dominant market share may to some extent be attributable to marketing efforts of a distributor. The value and any changes will depend to an extent on how effectively the trademark is promoted in the particular market. More fundamentally, in many cases higher returns derived from the sale of trademarked products may be due as much to the unique characteristics of the product or its high quality as to the success of advertising and other promotional expenditures. The actual conduct of the parties over a period of years should be given significant weight in evaluating the return attributable to marketing activities. See paragraphs 3.75-3.79 (multiple year data)."

134. The aforesaid paragraphs do not support the Revenue's submission, but stipulate the requirement that the owner of the marketing intangible should adequately compensate the domestic AE incurring costs towards marketing activities by reimbursement of expenses or by sufficient and appropriate return. Where the domestic AE is entitled to compensation as a pure distributor, it would not be entitled to share in any return attributable to the marketing intangible, not being the legal owner. The position may be different where there is a long-term contract of sole distribution rights of the trade marked products, thereby acquiring —economic ownership benefit. In some cases, where the distributor bears extraordinary marketing expenses, he would be entitled to additional or higher return, through decreased price or reduction of royalty rate. The difficulty in attributing advertisement and other promotional expenditures towards trademark valuation or towards marketing activities, i.e. contributing to manufacture and current income and the impracticability of division in the case of such attribution is highlighted in paragraph 6.39.

135. It is, therefore, incorrect to suggest or observe that international tax jurisprudence or commentaries recognise —bright line test for bifurcation of routine and non-routine AMP expenditure, and non-routine AMP expenses is an independent international transaction which should be separately subjected to arm's length pricing."

Further the Hon'ble Delhi High Court in said Sony Ericsson decision held as under:

"163. Thus, in such cases, external comparables where said parties are performing similar functions including AMP expenses would give more accurate and precise results.

164. However, it would be wrong to assert and accept that gross profit margins would not inevitably include cost of AMP expenses. The gross profit margins could remunerate an AE performing marketing and selling function. This has to be tested and examined without any assumption against the assessed. A finding on the said aspect would require detailed verification and ascertainment.

165. An external comparable should perform similar AMP functions. Similarly the comparable should not be the legal owner of the brand name, trade mark etc. In case a comparable does not perform AMP functions in the marketing operations, a function which is performed by the tested party, the comparable may have to be discarded. Comparable analysis of the tested party and the comparable would include reference to AMP expenses. In case of a mismatch, adjustment could be made when the result would be reliable and accurate. Otherwise, RP Method should not be adopted. If on comparable analysis, including AMP expenses, gross profit margins match or are within the specified range, no transfer pricing adjustment is required. In such cases, the gross profit margin would include the margin or compensation for the AMP expenses incurred. Routine or non-routine AMP expenses would not materially and substantially affect the gross profit margins when the tested party and the comparable undertake similar AMP functions.

166. On behalf of the assessee, it was initially argued that the TPO cannot account for or treat AMP as a function. This argument on behalf of the assessee is flawed and fallacious for several reasons. There are inherent flaws in the said argument. Moreover, the contention of the assessed in these appeals would mandate rejection of the RP Method, as an appropriate or most appropriate method. Comparison or comparative analysis is undertaken at stage (ii). Adjustments are permissible and undertaken at stage (iv). Under clause (iii), i.e. at stage (iii), from the price ascertained at stage (ii), expenses incurred by the enterprise in connection with the purchase of property or obtaining of services is reduced. Under clause (iv), adjustments have to be made on account of functional difference which would include assets used and risk assumed. It is at stage (iv) of the RP Method that the Assessing Officer/TPO can make adjustments if he finds that an assessee has incurred substantial AMP expenses in comparison to the comparables. Once adjustments are made, then the appropriate arm's length price can be determined. In case, it is not possible to make adjustments, then RP Method may not be the most appropriate and best method to be adopted.

167. Before us, the Revenue has not pleaded or submitted that the RP Method should not have been adopted. The TPO and the Assessing Officer did not reject the RP Method adopted by the assessee. The assessed submit that the Revenue accepts functional parity and in fact, without adjustment. Contra, Revenue would argue that the Assessing Officer/TPO and the Tribunal have

adopted and applied the CUP Method for determining arm's length price of AMP expenses. We do not pronounce a firm and final opinion on the said lis as it should be at first examined by the Tribunal.”

The Hon'ble High Court further held as under in para 193:

“193. We would not like to go into several factual aspects for the first time, for the factual matrix has not been examined and ascertained by the Tribunal. Moreover, in terms with our legal finding, factual findings will have to be examined. An order of remand for de novo consideration to the Tribunal would be appropriate because the legal standards or ratio accepted and applied by the Tribunal was erroneous. On the basis of the legal ratio expounded in this decision, facts have to be ascertained and applied. If required and necessary, the assessed and the Revenue should be asked to furnish details or tables. The Tribunal, at the first instance, would try and dispose of the appeals, rather than passing an order of remand to the Assessing Officer/TPO. The endeavour should be to ascertain and satisfy whether the gross/net profit margin would duly account for AMP expenses. When figures and calculations as per the TNM or RP Method adopted and applied show that the net/gross margins are adequate and acceptable, the appeal of the assessed should be accepted. Where there is a doubt or the other view is plausible, an order of remand for re- examination by the Assessing Officer/TPO would be justified. A practical approach is required and the tribunal has sufficient discretion and flexibility to reach a fair and just conclusion on the arm's length price.”

In this context, we hereby held that in present case the Revenue has not pointed out as to how the Resale Price Method will not be applicable. Benchmarking AMP expenses applying RPM is as under:

Sales	A	2,276,497,423	3,634,123,511
Cost of Goods Sold	B	1,702,366,577	3,177,456,936
Gross Profit ('GP')	C=A-B	574,130,846	456,666,575
GP/ Sales		25.22%	12.57%
AMP Expenses	D	273,602,101	161,113,130
Less: Selling and		101,850,415	24,150,350

Distribution Expenses			
Less: Grant received from AE	E	151,210,838	-
Net AMP Expense	F=D-E	20,540,848	136,962,780
Adjusted Gross profit	G=C-F	553,589,998	319,703,795
Adjusted GP/Sales	G/A	24.32%	8.80%

This is not disputed by the Revenue as the TPO in order dated 21.10.2011 considered Vivek Limited as appropriate comparable for benchmarking AMP expenses, applying Bright Line Test. The TPO considered Vivek Limited as comparable as it is trader/re-seller of home appliances and does not own any brand. But since, the bright line test is not appropriate as held by the Hon'ble Delhi High Court, we further examine that the element of adding value to the goods by incurring AMP expenditure creating market intangibles and enhancing brand value of the product is missing in present assessee's case. From the perusal of the records it is found that after excluding selling and distribution expense of Rs. 10,18,50,415, the adjustment works out to Rs. 2,85,10,127, computed as under:

Particulars	Amount (Rs.)
AMP expense of the assessee	17,17,51,687
ALP margin	4.64%
Arm's length margin	79,69,278
Arm's length price	17,97,20,965
Grant received	15,12,10,838
Adjustment	2,85,10,127

This computation is not disputed by the Revenue during the course of hearing. Thus, at the best the adjustment made by the TPO/DRP ought to be restricted

to Rs. 2,85,10,127/- as against Rs. 13,50,86,400/-. Therefore, we direct the TPO/DRP to restrict the adjustment to the extent of Rs. 2,85,10,127/-. Therefore, the appeal of the assessee is partly allowed.

9. In result, appeal of the assessee is partly allowed.

Order pronounced in the Open Court on this 21st Day of September, 2020

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Dated: **21/09/2020**
*R. Naheed **

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	21.09.2020
Date on which the typed draft is placed before the dictating Member	21.09.2020
Date on which the typed draft is placed before the Other Member	21.09.2020
Date on which the approved draft comes to the Sr. PS/PS	21.09.2020
Date on which the fair order is placed before the Dictating Member for pronouncement	21.09.2020
Date on which the fair order comes back to the Sr. PS/PS	21.09.2020
Date on which the final order is uploaded on the website of ITAT	21.09.2020
Date on which the file goes to the Bench Clerk	21.09.2020
Date on which the file goes to the Head Clerk	