

IN THE INCOME TAX APPELLATE TRIBUNAL A BENCH, PUNE

**BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER
AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER**

ITA No. 835/PUN/2017
(Assessment Year: 2012-13)

The Income Tax Officer
(Exemptions)
Ward - 2, Pune

M/s. Chanakya Mandal Pariwar
1557, Sadashiv Peth
Near Navi Peth VitthalMandir
Punne 411009

Vs.

PAN – AAATC6391G

Appellant

Respondent

CO No. 06/PUN/2020
(Assessment Year: 2012-13)

M/s. Chanakya Mandal Pariwar
1557, Sadashiv Peth
Near Navi Peth VitthalMandir
Punne 411009

The Income Tax Officer
(Exemptions)
Ward - 2, Pune

Vs.

PAN – AAATC6391G

Cross Objector

Appellant in Appeal

Assessee by: Shri Hari Krishan
Revenue by: Shri S.P. Walimbe

Date of Hearing: 25.04.2022
Date of Pronouncement: 01.07.2022

ORDER

Per S.S. Godara, JM

This Revenue's appeal ITA No. 835/Pun/2017 with assessee's cross objection CO No. 06/Pun/2020 for AY 2012-13 arise from the CIT(A)-10, Pune's order dated 30.01.2017 passed in case No. PN/CIT(A)10/ITO Exmp Wd 1/44,45,46,47/15-16, involving proceedings under Section 143(3) r.w.s 174 of the Income Tax Act, 1961 (in short the Act).

Heard both parties and case files perused.

2. The Revenue raises the following substantial grounds in its appeal ITA No. 835/Pun/2017 1:

“1. On the facts and circumstances of the case and in law, the Ld. Commissioner of Income Tax(Appeals) [hereinafter CIT(A)] erred in holding that the term "education" occurring in Section 2(15) of the I.T. Act, 1962 has been used in wider sense and in its widest amplitude and thereby directing the Assessing Officer to treat the activity as "education" in terms of Section 2(15) of the I.T. Act.

2. On the facts and circumstances of the case and in law, the Ld. CIT(A) erred in not appreciating the ratio laid down by the Hon'ble Supreme Court in the case of Sole Trustee, Lok Shikshan Trust Vs. CIT (1975) 1010 ITR 234 (SC) , wherein it is held that, "The sense in which the word "education" has been used in section 2(15) is the systematic instruction, schooling, or training given to the young in preparation for the work of life. It also connotes the whole course of scholastic instruction which a person has received. The word "education" has not been used in that wide and extended sense according to which every acquisition of further knowledge constitutes education. What "education" connotes in that clause is the process of training and developing the knowledge, skill, mind and character of students by formal schooling". Thus, the assessee's act of conducting coaching classes for preparation of UPSC and MPSC examinations etc. by charging huge amount of fees cannot be considered as "Education" for charitable purposes as per Section 2(15) of the I.T. Act.

3. On the facts and circumstances of the case and in law, the Ld. CIT(A) erred in treating the activities of the assessee trust as "education" in terms of Section 2(15) of the Act by ignoring the fact that the assessee trust is mainly conducting coaching classes for preparation for UPSC and MPSC Examinations etc. by charging huge amount of fees and therefore, the same cannot be considered in the nature of "Education" to enable the assessee for exemption under Section 11 & 12 of the I.T. Act.

4. On the facts and circumstances of the case and in law, the Ld. CIT(A) erred in not appreciating the fact that conducting coaching classes for preparation for competitive examinations etc. by charging huge amount of fees cannot be considered as charitable activity within the meaning of Section 2(15) of the Act.

5. On the facts and circumstances of the case and in law, the Ld. CIT(A) erred in allowing the benefit of exemption u/s 11 of the I.T. Act to the assessee ignoring the fact that the proviso to Section 2(15) of the Act which came into effect from 01.04.2012 debars this benefit when gross receipts from its activities exceed Rs. 25 lakhs, as is in the assessee's case.”

The assessee's cross objection CO No. 06/Pun/2020 pleads the following grounds:

“The following grounds are taken independently and without prejudice to one another.

1 The Ld. Commissioner of Income Tax (Appeals) has erred in not adjudicating ground No.3 of the grounds of appeal taken before him, which is reproduced as under:

"3. On facts and circumstances prevailing in the case and as per provisions and scheme of the Act it further be held that the Assessing Officer has erred in rejecting the application and accumulation u/s 11(1)(a) of the Act by holding that amount transferred to reserve of specific fund is not utilization or expenditure on the objects. of the trust and addition of Rs.1,20,00,000/- made is unjustified, unwarranted and not in accordance with the facts and provisions of law in the case. The reasons assigned by the Assessing Officer for taking such view are unjustified, unwarranted and not in accordance with the facts and provisions of law in the case. The addition so made by the Assessing Officer be deleted. The appellant be granted just and proper relief in this respect."

3. Both the learned representatives invited our attention to the CIT(A)'s detailed discussion treating the assessee as eligible for Section 11 exemption as under: -

"(x) I have considered the submission of the appellant carefully and gone through the reasoning's enumerated by A.O. Section 2(15) of I.T. Act defines charitable purpose to include the following

- (i) Relief of the poor*
- (ii) Education*
- (iii) Medical relief*
- (iv) and advancement of any other object of general public utility*

*An entity with a charitable object of the above nature is eligible for exemption from tax under section 11 or alternatively under section 10(23C) of I.T. Act. However, it was seen that a number of entities who were engaged in commercial activities were also claiming exemption on the ground that such activities were for the advancement of objects of general public utility in terms of the fourth limb of the definition of charitable purpose. Therefore, section 2(15) was amended vide finance Act 2008 by adding a which states that the advancement of any other object of general public utility shall not be charitable purpose, if it involves the carrying of any activity in the nature of trade, commerce, or business or any activity of rendering any service in relation to any trade, commerce or business for a cess or fee or any other consideration irrespective of the nature of use or application or retention of the income from such activity. Several implications have arose from this amendment. The newly inserted proviso will not apply in respect of the first three limbs of section 2(15) i.e. **relief of poor, education or medical relief**. Consequently, where the purpose of a trust or institution IS relief of the poor, education or medical relief, it will constitute charitable purpose, even if, it incidentally involves the carrying of commercial activities. The newly inserted proviso to section 2(15) will apply only to entities whose purpose is advancement of any other object of general public utility i.e the fourth limb of the definition of charitable purpose contained in section 2 (15). Hence, such entities will not be eligible for exemption u/s 11 or u/s 10(23C) of I.T. Act, if*

they carry on commercial activities. Whether such an entity is carrying on an activity in the nature of trade, commerce, or business is a question of fact, which will be decided based on the nature, scope, extent and frequency of the activity.

(xi) Now coming to the definition of main limb of education, there is a saying that it is very noble to feed a hungry person, however, imparting knowledge is even better. Feeding a person is momentary support, imparting knowledge is permanent. The term education has not been defined in the LT. Act. In common parlance, the expression education refers to the process of imbibing knowledge. This process takes the form from Gurukul to formal schooling. Time and again, the form of education has undergone radical changes. Then, the system of formal schooling came into existence. Education plays a cardinal role in transforming a society into a civilized nation. It accelerates the progress of the country in every sphere of national activity. In recent times, due to advancement of technology, the scope, method and type of education have undergone substantial changes.

(xii) The fundamental meaning of education conveys that it is the process of imbibing knowledge, which involves teachers on one side and students on the other. By technique and process, the teacher teaches students who imbibe knowledge. In this era this process is getting advanced and future will have a different form of education altogether. For the purpose of terming education, the fundamental aspect of imbibing knowledge through the process of education has to be considered. The term education occurring in section 2(15) has been used in the wider sense and in its widest amplitude. In the case of house of lords in **IRC vs McMullen 54 TC 413 (HL)** it was held that **it cannot be whittled down by narrow sense. This is for the simple reason that the education takes verity of form and it can not be restricted to a particular form and manner. This expression is not amenable to any fixed or rigid formulae.** In the case of **D.V. Arur vs CIT 465** H'ble Bombay High Court held it, **In my opinion, looking at the definition in the various acts, a charitable purpose which is not of a religious character must contain the element of benefiting the public, so that a trust, the object and scope of which is limited to the education of the members of the family would not come within the definition of a charitable purpose contained in I.T. Act.** H'ble Supreme Court in the case of **MCD vs Children Book trust 63 taxman 385 (1992)**, while considering section 115(4) of the Delhi Municipal Corporation Act 1957 held that the imparting of education must involve public benefit so as to fall within the meaning of charitable object. As per explanation to section 115(4) (a) of the Delhi Municipal Corporation Act. 1957, charitable purpose includes relief of the poor, education and medical relief but does not include a purpose that relates exclusively to religious teaching. It more or less conforms to the definition of charitable purposes as defined u/s 2(15) of I.T. Act. Apart from the above, there are plethora of case laws, wherein, education has been held as charitable activity and further included in the main limb. However, there are several instances where H'ble Courts have held the activity being not an education particularly running the coaching classes, which is the prime issue under dispute in impugned appeal. In this

regard, the A.O has relied upon the decision of H 'ble Patna High Court in the case of **Bihar Institute of Mining and mine surveying 208 ITR 608**. In this case, the assessee was running a private coaching institute for students to appear at some specified competitive examination upon taking specified sums from the trainees. The court held that it was not falling within the meaning of education as contemplated u/s 2 (15) since, there was no formal primary educational activity. For this purpose, reliance was placed on the decision of H'ble Supreme Court in the case of **Sole trustee Lok Shikshan Trust 101 ITR 234** wherein H'ble Supreme Court observed that the sense in which the word education has been used in section 2(15) is the systematic institution, schooling or training given to the young in preparation for the work of life. It also connotes the whole course of scholastic instruction which a person has received ... what education connotes in that clause in the process of training and developing the knowledge, skill, mind and character of students by normal schooling. Similarly in the case of **Saurashtra Education Foundation 273 ITR 139**, wherein, the assessee was conducting classes for students X,XI and XII and also C.A entrance examination, H'ble Gujrat High Court viewed that in order to fall within the meaning of education u/s 2(15), an educational institution should be recognized by a Competent Authority and should be imparted through normal schooling. Further, **I.T.A.T Cochin in the case of Kuttukaran Foundation 51 SOT 175 (2012)** held that conducting coaching classes for students for various courses appearing for open university. Distance education can not be construed as a charitable activity within the meaning of section 2(15) of I.T. Act.

(xiii) Therefore, there are instances, wherein, it is held that running a coaching institute, is not a charitable activity for the purpose of section 2(15) of IT. Act, however, those decisions are based on particular set of facts. In this regard, I find force in the arguments of the A.R of the appellants that the facts involved in relied upon case viz **Bihar Institute of Mining and Mine Surveying (Supra)** are not identical to the facts of the appellants on the following grounds:

- (a) The appellants is not running a private coaching class
- (b) It is registered by the charity commissioner under the Bombay trust Act 1950. The activities of the trust are under the control of and are being regularly monitored by charity commissioner.
- (c) The CIT has granted registration u/s 12A after considering the objects and activities being charitable in nature.
- (d) The payment of fee is not a pre condition for getting admission into appellants institute for training for UPSC /MPSC examination, no students has been denied admission on account of inability to pay the fees
- (e) The training programmes of the appellants trust is approved or registered by Yashwantrao Chavhan Maharashtra Open University, Nashik since 2006, which is a university set up by the Act of Maharashtra Legislation assembly. The UPSC/MPSC examination training programme is being run for the

YCMOU in addition to appellant's own students. It also runs two other programmes B A (public service) and M A (public service). These are graduates and post graduate degree programme of YCMOU. These are combined programmes awarding graduation and post graduation degrees.

(xiv) For the purpose of examining the issue further, whether predominant activity has been education or not, it is relevant to have a look at the objects of the trust incorporated in the memorandum which are as under:

"5.1 To establish, acquire, construct, maintain and support institutions for running career guidance, preparation for competitive examinations at National and levels and develop and train managers, working in any organization or with the Central of State Government or any other statutory authority.

5.2 To establish, acquire, construct and/or maintain, support any institute to develop leadership qualities among the persons working in various fields including social, political, educational and/ or industrial, sports, medical; cultural and such other fields.

5.3 To establish, acquire, construct and/or maintain or support any or all primary schools, high schools, colleges; study centre, medical; technical oolleges and other institutions for imparting education and training.

5.4 To conduct, arrange and support seminars, conferences, lectures, symposiums, training programmes study circles of any subject including leadership training to political/ social workers, Executives / Managers in the areas such as medical, legal, managerial, cultural technical; agricultural animal husbandry or any other, branch of art, commerce, science, engineering and to remmerate the professors, lecturers, organizers and such other persons in this connection.

5.5 To engage teachers, professors, instructors and experts capable to impart efficiently knowledge in respect of leadership training to political/ social workers, Executives / Managers in the areas such as medical science, technical knowledge, management courses, research work, intellectual and other useful pursuits and to remunerate them.

5.6 To award scholarships, loan scholarships, freeships and prizes at any school or college or other institutions and also to give any award scholarship, loan scholarship, freeships, and prizes, directly to the students studying in any school, college or any other educational institutions.

5.7 To grant or award any, sum by way of donation, scholarship; prize, or otherwise either for the purpose of establishing scholarship, prize, research; grant or otherwise whether without name or carrying particular name including conferring of honour by way of photograph, chair or otherwise.

5.8 To, institute, defend, support and provide assistance to any public interest litigation on or to provide assistance in every form to any person fighting for social cause. To provide consultancy services in the field of engineering, finance, legal, electronics, technical, project management, managerial and or such other fields as may be deemed

necessary to the corporate sectors including foreign firms, associations, individuals, etc.

5.9 *To support establish, maintain and run the boarding houses and residential institutions for students and those connected with the institutions.*

5.10 *To construct, establish, equip, maintain, manage and/ or support financially or otherwise laboratories, schools, workshops, study circles, colleges and educational institutions.*

5.11 *To donate, support, assist any institute, fund, academy, trust; association, autonomous body, chamber, engaged or to be engaged in conducting any professional and management courses, certificate courses, examinations or other educational activities and also to donate to their building funds or other type of funds, set up for any specific purpose.*

5.12 *To establish, acquire, construct, donate and to maintain or support library for general education and advancement of leadership training to political/ social workers, Executives/Managers.*

5.13 *To promote support, donate for social, educational, cultural, technical activities.*

5.12 *To promote, support, donate, assist, institutions, associations, chambers of commerce, bodies corporate established for public charitable purposes and engaged in collection; analysis, distribution of any technical; commercial; industrial, medical; cultural or other data, information, knowledge for students, professionals, companies or public in general*

5.13 *To promote, advance, support commercial, industrial, professional, management cultural and technical education, hold and conduct examinations and award diplomas, certificates and prizes and to form and/or support establishments, institutions, academies, associations, chambers, for such purposes.*

5.14 *To print, publish, exhibit, circulate and subsidise and to support financially publication, exhibition, or circulation. of books, pamphlets, magazines, periodicals etc. for the advancement and propagation of leadership training to political/ social workers, Executives/ Managers, as well as education and learning such as medical, legal, managerial, cultural; social, technical, agriculture, animal husbandry, fisheries etc and to pay to the authors, publishers, advertisers etc leadership training to political/ social workers, Executives/ Managers.*

5.15 *To establish, conduct, arrange, support, to prepare market survey reports, technical feasibility report, financial viability report and such other reports, information, data base, etc and to provide consultancy services in the field of engineering, finance, legal, electronics, technical, project management; managerial and or such other fields as may be deemed necessary to the corporate sectors and to foreign firms, associations, institutions, individuals, etc, and also to establish and support human resource placement services.*

5.16 *To establish, maintain, run and support human placement services, and to provide the Job opportunities to various persons.*

5.17 To undertake and support any programme of development for promoting literacy, education, medical, cultural facilities and services the social and economic welfare of the public including the programme of construction. of roads, providing of wells and drinking water facilities, public parks, bus shelters, urinals and such other public conveniences and facilities and transfer or donate any funds or property of the Trust to any other trust or organization the objects or purposes whereof are similar to those of this Trust and which is recognised under the Income-tax Act, 1961.

5.18 To render all financial or other assistance independently or with others to carry out the programme of rural development and medium scale, small scale and tiny industries.

5.19 To organize relief, alleviate the distress, suffering and hardship of public caused by famine, flood; cyclone, tempest, earth-quake, fire, riots, or any other calamities and to establish, acquire, maintain, support and to help the institutions or funds for the above purposes.

5.20 To give aid by way of donation out of the income or the corpus of the trust property or otherwise to different charitable institutions, societies, organisations, autonomous bodies, or trusts which may have been established or which may hereafter be established for any of the' charitable objects 'mentioned in these presents to enable such institutions, societies, organisation or trusts to establish, maintain, or carry out charitable objects.

5.21 The charitable purpose without prejudice to the generality shall include education relief, scientific research, medical relief, advancement of any other object of general public utility not involving the carrying on any activity for profit considered as charitable purpose within the meaning of Income Tax Act, 1961 at such time or times and in such manner and in such proportion as the trustees may in their absolute discretion think fit. If the definition of charitable purposes as defined in Income Tax Act, 1961 or the statutory modification or re-enactment thereof is changed or altered the objects and purposes of the Trust set out in this clause, shall be deemed to, be changed accordingly, subject, however, to the paramount consideration that the object of this Trust shall be no other than public charitable purposes, and that in respect of all the income of the Trust including the income or surplus of the Trust Fund received or accruing to the Trust or coming in the hands of the trustee, the trustees shall be and are under an obligation to apply the same solely for and towards the public charitable objects or purposes.

(xv) In fact, while denying the benefit of section 11 of IT. Act, the A.O also emphasized on the fact that the predominant activity of the appellant is General public utility and not the education and accordingly, applied the proviso to section 2(15) of IT. Act considering the charging of fee as commercial activity with profit motive. However, as can be seen from the above, the predominant object of the trust is education and it deserves to be included in the main limb of **education** within the meaning of section 2(15) of LT. Act. Even it satisfies the condition as laid down by H'ble Supreme Court in the case of **Sole Trustee Cited (Supra)** where emphasis was given on formal

education, which the appellant fulfils in the form of not only conducting coaching classes on regular basis but also carrying out other educational programmes under the guidance of YCMOU, Nashik a Govt. approved University. On careful observation of the fact, it is gathered that collection of fees is not with the intention to earn surplus, and whatever surplus the trust has accumulated over the years has been ploughed back for the educational purpose. It has constructed a new building equipped with modern class rooms and hostel at the cost of Rs.6.94 crores. There are plethora of case laws, wherein, H'ble Courts have held that mere charging of fees and accumulating surplus does not disentitle the trust from the benefit of section 11 of LT. Act if the activities are charitable in nature and surplus funds are utilized towards the charitable work. The argument of the appellant also find support from the order of H'ble Custom, Excise and Service tax appellate **Tribunal** wherein, it has been exempted from the levy of service tax on the ground that services provided by the appellant are not under the category of commercial coaching and training centre. Although, the criteria for treating an activity as commercial in nature may be different under different taxing statutes however, considering the wide scope of definition of commerce or trade, the ratio laid down by custom, Excise and Service Tax appellate Tribunal cannot be put a side particularly in a situation where other factors are also inclined towards the appellant's claim. I also find force in the argument of the appellant that, even if for a moment, it is accepted that the appellant's activity fall within the scope of general public utility still the impugned activity qualify as charitable and in no way deserves to be treated in the nature of trade or commerce etc. Further, while granting appeal u/s 80G of IT. Act, Ld CIT (Exemption) has also arrived at the conclusion after due deliberation of fact considering the nature being charitable, although, he has allowed the A.O to examine the nature of activities and whether funds applied are for the purpose of it's objects or not ? accordingly, the A.O has also examined the issue in detail, however, the action of A.O is not fully supported by the decision of several H'ble Courts / I.T.A.T cited (**Supra**) and the case law on which he has relied upon has clearly been distinguished in afore said para, hence, are not applicable to the fact of instant case. Further, the comparative chart showing the amount of fee collected for identical courses amply proves the fact that the fee structure of the appellant is not on commercial lines. Having considered the case from several angles and judgements cited (**Supra**), the A.O is directed to treat the activity as education in terms of section 2(15) of the I.T. Act where amended proviso will not apply. As a result, **ground No. 1(a) to (c) is allowed.**"

4. We have given our thoughtful consideration to the rival contentions against and in support of correctness of the CIT(A)'s forgoing findings. The Revenue's case before us is that the CIT(A) has erred in law and facts in holding the assessee as eligible for Section 11 exemption thereby failing to consider the clinching fact that its coaching classes do not serve the purpose of education as a charitable activity within the meaning of Section 2(15) of the Act. It quotes the foregoing case law (supra) in support of its arguments. The

assessee's case on the other hand derives strong support from the CIT(A)'s detailed discussion as well as the fact that it already enjoys both Section 12AA as well as Section 80G registration. Learned counsel also invited our attention to case law Gemological Institute of India (2019) 105 taxmann.com 180 (SC), Rajaneesh Foundation (Neo-Sannyas Foundation) (2002) 81 ITD 31 (Pune) (TM) as well as Surat City Gymkhana (2008) 300 ITR 214 (SC) that the assessee has been rightly held as entitled for Section 12AA registration.

5. We have given our thoughtful consideration to the foregoing rival arguments and find no force in either party's submission in its entirety. We note first of all from a perusal of the assessee's detailed paper book running into 368 pages that it has been running various study centres as per its agreement with Yashwantrao Chavhan Maharashtra Open University, Nashik as per the duly approved programmes. The said agreement suggests that the assessee is supposed to offer and carry out various study programmes for the university's registered students by way of correspondence classes, evaluation and as evolving course material as well other allied activities. That being the case, we are of the opinion that the CIT(A) has rightly held the assessee is eligible for the impugned exemption since it is carrying out education activities only. We draw support from Lok Shikshan Trust Saurashtra Education Foundation decisions (supra) that such educational activities resulting in university degrees in various courses indeed make it eligible for Section 11 exemption.

6. We next find that this is not the end of the matter. It transpires during the course of hearing from a perusal of page 5 in the CIT(A)'s order and in light of assessee's arguments that it has also been conducting various coaching services for students preparing for civil services and other competitive exams. We sought to clarify the factual position to this effect from the learned counsel's side. He argued in the light of the foregoing case law (supra) that once the departmental authorities have granted it the twin registrations, the same ought not to be doubted in exemption proceedings. We find no merit in assessee's arguments. Case law Ananda Social and Education Trust vv. CIT Civil Appeal(s) No. 5437 & 5438/2012 dated 19.02.2020 (SC) has settled the law that it is only the objects of an applicant assessee which ought to be considered in granting Section 12A registration.

We hold in this background that Section 11 exemption proceedings very much empower the Assessing Officer to verify the nature of the assessee's activity(ies) as to whether they are in line with its objects or not. Learned counsel lastly sought to pin-point the fact that all its foregoing classes are very much in tune with the university's approval only. He could hardly rebut the fact that a university is set up after its approval from the University Grants Commission "UGC", a statutory body set up under the University Grants Commission Act, 1956 which makes provision for coordination of and determination of standards in universities. We fail to understand as to how any university, which has been set up under the UGC Act could grant affiliation for coaching classes which are nowhere part of commission's standards. Faced with this situation, we are of the opinion that the learned Assessing Officer needs to factually verify all the assessee's evidence(s) afresh and treat it as eligible for Section 11 exemption only for those courses which are run by the university strictly in tune with the UGC's guidelines and if it is found that the coaching classes herein violate the same, the latter's would be held as not entitled for the impugned exemption in light of the above cited case law (supra). The assessee is directed to file all the relevant details within three effective opportunities failing which the learned Assessing Officer shall be at liberty to proceed as per law. Ordered accordingly.

7. The assessee's cross objection CO No. 06/Pun/2020 also follows suit once we remit the Revenue's sole substantive issue of Section 11 exemption back to the Assessing Officer. Ordered accordingly.

8. The Revenue's appeal ITA No. 835/Pun/2017 as well as the assessee's cross objection CO 06/Pun/2020 are allowed for statistical purposes in above terms. A copy of the common order be placed in the relevant case files.

Order pronounced in the open court on 1st July, 2022.

Sd/-
(Dipak P. Ripote)
Accountant Member

Sd/-
(S.S. Godara)
Judicial Member

Pune, Dated: 1st July, 2022

Copy to:

1. The Appellant
2. The Respondent
3. The CIT(A) -10, Pune
4. The.CIT -
5. The DR, "A" Bench, ITAT, Pune

By Order

//True Copy//

Assistant Registrar
ITAT, Pune Benches, Pune

n.p.

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	25.04.2022		Sr. PS/PS
2	Draft placed before author	27.04.2022		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement			Sr. PS/PS
7	File sent to Bench Clerk			Sr. PS/PS
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			