INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "G": NEW DELHI

BEFORE

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

ITA No. 6543/Del/2018
Assessment Year: 2013-14

Thomson Press (India) Ltd. F-26, Connaught Circus, New Delhi – 110 001 PAN AAACT4827F	Vs.	Addl. CIT, Spl Range-9, New Delhi.
(Appellant)		**(Respondent)**

Assessee by:	Shri Salil Agarwal, Sr. Advocate Shri Shailesh Agarwal, Advocate Shri Shailesh Gupta, CA
Department by:	Shri Umesh Takiyar, Sr. DR Shri Sumit Kumar Verma, Sr. DR
Date of Hearing:	11.04.2022 06.01.2023
Date of pronouncement	06.04.2023

O R D E R

PER ASTHA CHANDRA

The appeal by the assessee is directed against the order dated 03.07.2018 of the Ld. Commissioner of Income Tax (Appeals)- 9, New Delhi **("CIT(A)")** pertaining to the assessment year **("AY")** 2013-14.

2. The assessee has taken the following grounds:-

"1. That the learned Commissioner of Income Tax (Appeals) has erred in law and on facts in sustaining a disallowance of a sum of Rs. 1,03,215/- under section 14A of the Act which disallowance is unjustified and untenable in law and thus should be deleted as such.

1.1 That the learned Commissioner of Income tax (Appeals) has further failed to appreciate the fact that the investments were made in past and that too out of surplus funds and internal accruals and as such there was no requirement or occasion to have computed said disallowance, moreover, when the exempt income was far less as compared to the said disallowance.

2. That the Learned Commissioner of Income tax (Appeals) has further erred in law and on facts by excluding a sum of Rs. 20,19,188/- towards claim of exemption under section 10AA of the Act. In doing so the learned Commissioner of Income Tax (Appeals) has failed to appreciate the fact that a sum of Rs. 19, 25,314/- was claimed as exemption us 10AA as the same was directly connected with the export activities of the assessee appellant and thus the same should have been included in export turn over as well as the total turnover of the assessee appellant.

3. That the learned Commissioner of Income Tax (Appeals) has further erred in sustaining a disallowance of a sum of Rs. 93,874/- towards provision for doubtful debts debited to exempt unit A 129 SEZ Noida and in doing so the learned CIT (A) has failed to appreciate that the said item had direct nexus with the business activities of the assessee appellant and should have been allowed as such.

4. That the learned Commissioner of Income Tax (Appeals) has erred in law and on facts by sustaining a disallowance of a sum of Rs. 4, 42, 53, 603/- towards claim of exemption us 10AA. That in doing so the learned CIT (A) has arbitrarily brushed aside the judgment of Honble Delhi High Court in the case of Commissioner of Income tax vs.TEI Technologies P Ltd 2012 25 taxmann.com 5 Delhi wherein Delhi High Court has held that section 10A is an exemption section and that deduction under the section should be given before setting off both current years as well as the brought forward loss and un absorbed depreciation on non EPZ unit and as such the exemption should have been allowed on the aforesaid amount to the assessee appellant.

5. That the learned Commissioner of Income Tax (Appeals) has further erred in law and on facts in sustaining a disallowance of a sum of Rs. 89,79,704/- towards leave encashment under section 43B (f) of the Act, which disallowance is unjustified and untenable in law and thus should be deleted as such.

5.1 That the learned CIT (A) has grossly erred in sustaining the said disallowance by ignoring the replies evidences furnished by the assessee appellant and basing the said disallowance on irrelevant and extraneous considerations without there being any adverse material and evidence and purely on surmises and conjectures as such disallowance made is wholly untenable on facts and in law.

5.2 That the Ld. Commissioner of Income Tax (Appeals) has further failed to appreciate the fact that a sum of Rs. 80, 51, 334/- i.e. closing balance as on 31.03.2013 towards provision for sick leave has already been added back in its computation of income whereas during the year amount of Rs. 41,13,590/- has been debited towards provision for sick leave in its Profit and Loss Account and balance of Rs. 39,37,744/-

stands for opening balance thus the disallowance so made is on misappreciation of material available on record and should be deleted as such."

3. The assessee is a company engaged in the business of commercial printing and photo type setting.

3.1 For AY 2013-14 the assessee e-filed its return on 30.11.2013 declaring loss of Rs. 11,15,80,084/-. The case came up for scrutiny in CASS. The Ld. Assessing Officer **("AO")** completed the assessment on total loss of Rs. 3,98,70,310/- on 21.03.2016 under section 143(3) of the Income Tax Act, 1961 **(the "Act")** making an aggregate disallowance of Rs. 7,17,09,771/- under various heads. On appeal by the assessee, the Ld. CIT(A) allowed part relief. The assessee is in appeal before us in respect of disallowances retained by the Ld. CIT(A) and all the grounds of appeal relate thereto. These are being dealt with hereunder.

4. Ground No. 1 and 1.1 relate to sustaining a disallowance of a sum of Rs. 1,03,205/- under section 14A of the Act. The Ld. AO found that the assessee has made investment to the tune of Rs. 7,22,48,166/- in shares of various companies. The Ld. AO show caused the assessee for disallowance under section 14A to which the assessee replied that it already added back a sum of Rs. 1,03,215/- towards disallowance under section 14A; that the amount of dividend received during the year is just Rs. 2802; that it has not made fresh investment during the year; that investments were made in the past out of internal revenue generation/reserves and surplus; that no investment has been made out of borrowed funds and that dividend receivable in respect of investments of Rs. 1,01,25,080/- and Rs. 85,23,000/- in Thomson Digital and Living Media International Ltd. respectively are not exempt as these are foreign companies.

4.1 The explanation was not acceptable to the Ld. AO and he disallowed a sum of Rs. 23,88,185/- under section 14A.

4.2 On appeal, the Ld. CIT(A) retained the disallowance to the extent of Rs. 1,03,215/- observing that admitted disallowance by the assessee cannot

be allowed to be reduced. Aggrieved by this finding the assessee is in appeal before the Tribunal.

4.3 The Ld. AR submitted that during appellate proceedings the assessee revised this disallowance to Rs. 386/- based on the decision of Hon'ble Delhi High Court in Joint Investment Pvt. Ltd. vs. CIT 372 ITR 694 (Del) and in Cheminvest Ltd. vs. CIT 378 ITR 33 (Del) on the proposition that disallowance under section 14A cannot exceed the exempt income. The Ld. AR further submitted that revised working was furnished before the Ld. CIT(A) placing reliance on Hon'ble Delhi High Court's decision in ACB India Ltd. vs. ACIT 374 ITR 108 (Delhi) wherein it is held that only those investments have to be considered for disallowance which yield exempt income. The Ld. CIT(A) did not appreciate, though the revision made by the assessee was in accord with the ratio of decision of Hon'ble Delhi High Court in CIT vs. Bharat General Reinsurance Co. Ltd. 81 ITR 303 (Delhi).

4.4 The Ld. DR supported the order of the Ld. CIT(A).

5. We have heard the rival submissions, considered the arguments of the parties and perused the material in the records. It is observed that before the Ld. AO the assessee submitted, *inter alia* that during the year the assessee received exempt income of Rs. 2802/- by way of dividend. Hon'ble Delhi High Court in Joint Investment Pvt. Ltd. and Cheminvest Ltd. (supra) held that the disallowance under section 14A of the Act cannot exceed the exempt income. Following the decisions (supra) of the Hon'ble Delhi High Court we retain the disallowance under section 14A of the Act to the extent of Rs. 2802/- which is the admitted dividend income of the assessee in the account year. We, therefore, set aside the order of the Ld. CIT(A) and direct the Ld. AO to amend the assessment order accordingly.

6. Ground No. 2 and 3 relate to the claim of exemption made by the assessee under section 10AA of the Act. According to the Ld. AO the assessee claimed excess deduction of Rs. 93,874/- being profit on provision for doubtful debts written off. He was also of the view that the assessee

claimed excess deduction of Rs. 56,20,880/- being income from exchange gain, compensation and miscellaneous income. The Ld. AO thus disallowed deduction aggregating to Rs. 57,14,754/- claimed by the assessee under section 10AA of the Act.

6.1 On appeal, the Ld. CIT(A) denied any relief to the assessee observing as under:-

"5.13 I have considered the facts of the case and contention of the AR of the appellant. On careful consideration of the facts in the impugned assessment order, it is noticed that the AO has reduced an amount of Rs.5715754/- to arrive at an allowable claim of Rs.44253603/- u/s 10AA. However, neither the assessing officer nor the appellant has submitted due details relating to amount of Rs. 163814384/- liable to be set off to arrive at the actual eligible amount for deduction. Even if decision of Hon'ble Delhi High Court in the case of CIT vs TEI Technology Pvt. Ltd. (supra) is considered, the detailed fact being not made available regarding - character and quantum of loss of Rs. 163814384/-, there is apparently no basis to give a clear finding to quantify the allowable deduction. In view of above, I am constraint to dismiss this ground in absence of sufficient fact."*

6.2 Aggrieved, the assessee is before the Tribunal.

6.3 The Ld. AR submitted that the assessee does not effect any domestic sale. The impugned provision for doubtful debts which was earlier allowed as deduction in P&L Account was written back as income due to the fact that the same was now recoverable by the assessee. Once the expenditure was allowed as for the purposes for export, the income with regard to the same has to be considered as directly derived from export activities of the assessee.

6.3.1 As regards receipt of compensation of Rs. 19,25,240/- the Ld. AR submitted that this issue is covered by the orders of the Tribunal in assessee's own case for AY 2007-08, 2010-11 to 2012-13 wherein the matter has been set aside and remanded back to the file of the Ld. AO for decision afresh.

6.4 The Ld. DR did not controvert the submissions of the Ld. AR but relied on the order of the Ld. CIT(A).

7. We have given our careful thought to the rival submissions and perused the records. So far as denial of deduction of Rs. 93,874/- towards provision for doubtful debts is concerned, it is not in dispute and in fact it is an admitted fact that the assessee is exporting services from its unit in SEZ. The Ld. AO made the impugned disallowance as in his view the assessee cannot earn any income in relation to the amount of sale of Rs. 4,48,513/- for which the assessee had created provision in the P&L Account of its SEZ unit. This view of the Ld. AO is not sustainable. It has been explained by the Ld. AR that the provision for doubtful debt was earlier allowed as deduction in P&L Account of the SEZ unit. The same has been written back in the year of account. The income embedded therein has direct nexus with the export activity of the assessee. We find ourselves in agreement with the explanation offered by the Ld. AR and decide ground No. 3 in favour of the assessee.

8. On the issue of exclusion of Misc. income of Rs. 74/-, compensation income of Rs. 19,25,240/- aggregating to Rs. 19,25,314/-, we observe that identical matter came up for consideration before the Tribunal in assessee's own case for AY 2007-08 wherein the Tribunal vide order dated 20.11.2018 in ITA No. 5793/Del/2010 observed as under:-

"3.0 At the outset, the Ld. Authorised Representative submitted that while the matter was being decided by the ITAT in the first round i.e. vide order dated 15.01.2016, the assessee had specifically referred to the details of the miscellaneous income for both the undertakings, details of the compensation income and had also filed a chart showing history of deduction claimed under section 10B in respect of miscellaneous income and compensation income and treatment accorded by the Revenue and had also submitted that in none of the preceding assessment years, disallowance has ever been made. He also referred to the order of assessment passed u/s 143(3) of the Act for the ITA No. 5793/Del/20l0 Assessment year 2007-08 immediately preceding assessment year 2006-07, wherein the AO had himself accepted that miscellaneous income and compensation income was profit derived from the undertaking as no disallowance was made. It was also submitted that miscellaneous income and compensation income have been treated as business income and, as such, in accordance with subsection (4) of section 10B of the Act, both the aforesaid items of income should be profits derived from the export, as the assessee had not made any domestic sales and all the sales of the assessee was export sales. In respect of compensation income, it was submitted that same had direct nexus with the profits of the assessee as compensation income was unclaimed salary/leave with wages, which was originally debited while computing the income of the undertaking, but when the same was not claimed, the same was credited and, as such, the same also had direct nexus. In support, the Ld. AR also

filed the ledger account as well as the chart indicating that in the preceding assessment year 2006-07. compensation income received by the assessee had been treated as profits derived from the undertaking. Reliance was placed on the judgment of the Hon'ble Apex Court in the case of CIT vs. Excel Industries Ltd reported in ITA No. 5793/Del/2010 Assessment year 2007-08 358 1TR 285 wherein it was held that it is inappropriate to allow the reconsideration of an issue for a subsequent assessment year if the same "fundamental aspect" permeates in different assessment years and the Revenue cannot be allowed to flip-flop on the issue and it ought to let the matter rest. It was submitted that once the revenue has accepted that miscellaneous income and compensation is profit derived from the undertaking in the earlier assessment years, there was no justification to deny such claim in the instant year where it is not in dispute that nature of income was same as was in the preceding years.

4.0 In response, the Ld. Sr. DR placed reliance on the orders of the authorities below, but could not rebut the fact that the department had accepted that miscellaneous income and compensation was part of income for the purpose of computation of eligible profit u/s I0B of the Act.

5.0 On a query from the Bench, both the parties had no objection if the issue was restored to the file of the AO for allowing the claim of the assessee after due verification.

6.0 Having heard both the parties and in view of the undisputed fact that the Revenue had accepted miscellaneous ITA No. 5793/Del/2010 Assessment year 2007-08 income and compensation as part of the eligible profits for the purpose of computation of claim u/s 10B of the Act coupled with the concurrence of both the parties for the issue being restored to the file of the AO for verification, we restore the issue to the file of the AO with a direction to allow the claim of the assessee after due verification and also after duly appreciating the fact that similar income/s had been held to be includible in eligible profits in the preceding assessment years."

8.1 The same issue has been considered by the Tribunal in assessee's own case for AY 2010-11 to 2012-13 in ITA Nos. 4306 to 4308/Del/2017 dated 14.10.2021 wherein after noticing the observations of the Tribunal in order dated 20.11.2018 (supra) for AY 2007-08, the Tribunal in para 16 held as under:-

"16. Thus, the Tribunal has noted that the Revenue has accepted the miscellaneous income of compensation as part of eligible profit for the purpose of computing the deduction u/s 10B of the Act. However, the matter was set-aside to the record of the Assessing Officer for verification of the nature of income and then allow the claim. To maintain the rule of consistency, we follow the earlier order of the Tribunal and set-aside the issue to the record of the Assessing Officer for computing the deduction u/s 10B of the Act in terms of directions as given by the Tribunal for AY 2007-08."

9. Respectfully following the decisions (supra) of the Tribunal in assessee's own case in AY 2007-08 and AYs 2010-11 to 2012-13, the order

of the Ld. CIT(A) is set aside and the matter is restored to the file of the Ld. AO to decide the issue afresh following the earlier year's orders (supra) of the Tribunal in assessee's own case. Ground No. 2 is decided accordingly.

10. Ground No. 4 relates to disallowance of Rs. 4,42,53,603/- towards claim of exemption under section 10AA of the Act. The Ld. AO has discussed this issue in para 4.7 at page 8 of his order. The Ld. AO observed that after reducing Rs. 57,14,754/- of the assessee's claim of deduction under section 10AA, the claim now stands at Rs. 4,42,53,603/- which claim is without setting off losses of Rs. 16,38,14,384/- of other unit. The assessee had claimed set off in accordance with the decision of Hon'ble Delhi High Court in CIT vs. TEI Technologists Pvt. Ltd. (2012) 25 taxmann.com 5 (Delhi). The Ld. AO negated the claim of the assessee for the reason that SLP has been filed by the Revenue against the decision (supra) before the Hon'ble Supreme Court.

10.1 On appeal, the Ld. CIT(A) did not give relief for want of due details. This brought the assessee before the Tribunal.

10.2 The Ld. AR submitted that Hon'ble Supreme Court has dismissed the SLP filed by the Revenue in CIT vs. Yokogawa India Ltd. 391 ITR 274 (SC). Thus the very basis of impugned disallowance by the Ld. AO does not hold good. As regards the finding of Ld. CIT(A) about lack of due details, it is submitted by the Ld. AR that this finding of the Ld. CIT(A) is factually incorrect as, inviting our attention to pages 1-5 of Paper Book-II it is stated that the assessee had filed computation of income alongwith Form No. 56F providing detailed break-up of the carried forward losses.

10.3 The Ld. DR did not controvert the submissions of the Ld. AR.

11. As stated by the Ld. AR that the issue is covered in favour of the assessee by the judgment of the Hon'ble Supreme Court in Yokogawa India Ltd.'s case (supra), we find no reason to sustain the order of the Ld. CIT(A) as the requisite details are already on records of the Revenue. Consequently, we set aside the order of the Ld. CIT(A). The Ld. AO is directed to verify the

details of carried forward losses and modify the assessment in the light of the decision (supra) of the Hon'ble Supreme Court after allowing reasonable opportunity of hearing to the assessee.

12. Ground No. 5, 5.1 and 5.2 relate to disallowance of Rs. 89,79,704/- towards leave encashment under section 43B(f) of the Act. The issue of 'Leave Encashment' has been dealt with by the Ld. AO in para 5 at page 8 of his order. The Ld. AO found that out of provision of Rs. 1,81,96,210/- for leave encashment, Rs. 92,16,506/- was paid during the year. On query, it was stated by the assessee that leave encashment was claimed on accrual basis following the decision of Calcutta High Court in CIT vs. Exide Industries Ltd. 292 ITR 470 (Cal). It is a trading liability out of the purview of Section 43B of the Act. Referring to the amendment by way of insertion of clause (f) in Section 43B w.e.f 01.04.2002 and stating that the decision (supra) of Hon'ble Calcutta High Court has since been stayed by the Hon'ble Supreme Court, the Ld. AO added unpaid balance of Rs. 89,79,704/- (Rs. 1,81,96,210/- - Rs. 92,16,506/-) to the income of the assessee.

12.1 On appeal, the Ld. CIT(A) maintained the impugned disallowance against which the assessee is in appeal before the Tribunal.

12.2 The Ld. AR submitted that it was brought to the notice of the Ld. CIT(A) that the Ld. AO has disallowed the provision for sick leave amounting to Rs. 80,51,334/- which has already been disallowed by the assessee in its computation of taxable income. Para 5.15 of CIT(A)'s order at page 17 refers. Therefore, sustenance thereof will amount to double disallowance. For the balance sum of Rs. 9,28,370/- the Ld. AR fairly admitted that the matter be restored to the file of the Ld. AO following Tribunal's decision (supra) in assessee's own case for AY 2010-11 to 2012-13.

12.3 The Ld. DR had no objection to the above submission of the Ld. AR of the assessee.

13. We have heard the parties and perused the record. We observe that it was not in the notice of the Ld. AO that Rs. 89,79,704/- provision for leave

encashment comprised of a sum of Rs. 80,51,334/- being provision for sick leave which fact has gone unnoticed by the Ld. CIT(A) as well. Therefore, the submission of the assessee regarding suo-moto disallowance of provision of sick leave needs verification. We, therefore, set aside the order of the Ld. CIT(A) and restore the matter back to the file of the Ld. AO. If on verification, it is found that the sum of Rs. 80,51,334/- has doubly been disallowed, the Ld. AO shall modify the assessment allowing the relief due to the assessee. We order accordingly.

13.1 In so far as the balance amount of Rs. 9,28,370/- provision for leave encashment is concerned, the issue is covered against the assessee by the decision (supra) of the Tribunal in assessee's own case for AY 2010-11 to 2012-13 in ITA Nos. 4306 to 4308/Del/2017 dated 14.10.2021. The relevant para 40 thereof is reproduced below:-

"40. We have considered the rival submissions as well as material available on record. There is no dispute that this expenditure on account of leave encashment has not been actually paid by the assessee to the employees during the year under consideration therefore, in view of the judgment of the Hon'ble Supreme Court in the case of UOI vs Exide Industries Ltd. (supra), the same is allowable as deduction in the year of actually payment and not in the year when the provisions is made. Therefore, this ground of the asseseee's appeal stand dismissed. However, the Assessing Officer is directed to consider the claim of the assessee in the year when actual payment is made towards the leave encashment."

13.2 Following the decision (supra) of the Hon'ble Tribunal, we direct the Ld. AO to consider the claim of the assessee in the year when actual payment is made towards the leave encashment. We order accordingly.

14. Ground No. 6 and 6.1 relate to disallowance of Rs. 98,67,171/- towards proportionate interest for advance given to Nazar Singh in earlier years. The Ld. AO discussed this issue in para 7 at page 12-13 of his order. The Ld. AO found from the schedule of loan and advance that a sum of Rs. 8,22,26,422/- was receivable by the assessee from Sh. Nazar Singh Dhaliwal on account of purchase of shares. On query, the assessee explained that advances were given by the assessee to Sh. Nazar Singh during financial year (FY) 2007-08, 2008-09 and 2010-11 which aggregated to Rs. 8,22,26,422/-. In FY 2012-13, no advance was given to him. It was

also submitted that the advances given in earlier years were out of internal revenue generation/profit earned and no borrowed fund had been utilised for the same. Rejecting the explanation of the assessee, the Ld. AO calculated the interest @ 12% on Rs. 8,22,26,422/- and made the impugned disallowance under 37 of the Act.

14.1 On appeal, the Ld. CIT(A) confirmed the disallowance for lack of direct evidence of investment of interest free fund. Aggrieved the assessee is before the Tribunal.

14.2 The Ld. AR submitted that the impugned disallowance of interest is misplaced and misconceived in law. The Ld. AO/CIT(A) have not appreciated that the advances were given in earlier years and that too out of assessee's own surplus funds, wherein no disallowance with regard to interest was ever made. Hence, disallowance of interest in the year of account when no fresh funds have been advanced is not justified.

14.2.1 The Ld. AR further submitted that mixed funds were available with the assessee and the assessee led evidence to prove that the advances in earlier years were given out of surplus funds, then the Revenue cannot presume that borrowed funds were utilised for giving advances. Number of judgments have been relied upon.

14.3 The Ld. DR supported the orders of Ld. AO/CIT(A).

14.4 We have considered the rival submissions and perused the records. The undisputed facts are that the amount of Rs. 8,22,26,422/- reflected in the schedule of loan and advance is accumulation of advances given to Sh. Nazar Singh in FY 2007-08, 2008-09 and 2010-11. It has also not been disputed that no disallowance of interest was made in those years on the ground that borrowed funds were utilised for giving interest free advance to Sh. Nazar Singh. On the other hand, the assessee explained that the assessee had surplus funds of its own to give advance to Sh. Nazar Singh in those years which was accepted by the Revenue. In the previous year relevant to the AY presently under consideration, the assessee submitted

before the Ld. AO/CIT(A) that no advance has been given to Sh. Nazar Singh at all, then only on presumption and conjecture, the impugned disallowance is not warranted. The Hon'ble Delhi High Court in CIT vs. Givo Ltd. in ITA No. 941/2010 dated 27.07.2010 observed that " *... it would not be equitable to permit the Revenue to take a different stand in respect of expenses which were the subject matter of previous years' assessment. In our opinion, consistency and definiteness of approach by the Revenue is necessary in the matter of recognising the nature of an account maintained by the assessee so that the basis of a concluded assessment is not ignored without actually reopening the assessment."*

14.4.1 The Hon'ble Delhi High Court in the decision (supra) noticed with approval the decision of Hon'ble Karnataka High Court in CIT vs. Sridev Enterprises (1991) 192 ITR 165 wherein it is held that a departure from a finding in respect of deductions permitted during the past years would result in a contradictory finding.

14.5 In view of the foregoing discussion, we hold that the impugned disallowance is without any legal basis and is totally uncalled for. We, therefore, set aside the order of the Ld. AO/CIT(A) and decide the ground No. 6 and 6.1 in favour of the assessee.

15. In the result, the appeal of the assessee is partly allowed for statistical purposes.

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

sd/-	**sd/-**
(G.S. PANNU)	**(ASTHA CHANDRA)**
PRESIDENT	**JUDICIAL MEMBER**

Dated: 06.4.2023

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	