

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH "D" BENCH NEW DELHI)**

BEFORE SHRI G.D. AGGARWAL, PRESIDENT

&

SHRI AMIT SHUKLA, JUDICIAL MEMBER

ITA Nos. 3373, 3374, 3375, 3376, 3377, 3378/Del./2012

**Assessment Years: 2003-04, 2004-05, 2005-06, 2006-07,
2007-08, 2008-09**

ACIT Central Circle, CGO Complex-1, Hapur Chungi Road, Ghaziabad.	Vs.	Jay Dee Securities & Finance Ld. 308, Chhabra Complex, 8, Veer Sarvarkar, Blick Shakarpur, Delhi
(Applicant)		(Respondent)
(PAN: AAACJ2050N)		

ITA Nos. 5193, 5194, 5195, 5196, 5197, 5198/Del/2012

**Assessment Years: 2003-04, 2004-05, 2005-06, 2006-07,
2007-08, 2008-09**

Jay Dee Securities & Finance Ld. 308, Chhabra Complex, 8, Veer Sarvarkar, Blick Shakarpur, Delhi	Vs.	ACIT Central Circle, CGO Complex-1, Hapur Chungi Road, Ghaziabad.
(Applicant)		(Respondent)
(PAN: AAACJ2050N)		

Revenue by: Shri N.K. Grover, CIT DR
Assessee by: Shri P.C. Yadav, Advocate

Date of hearing	24/04/2017
Date of pronouncement	27/04/2017

ORDER

PER BENCH:

The aforesaid cross appeals have been filed by the revenue as well as by the assessee against common order dated 14.3.2012, passed by the Id. CIT (Appeals), Meerut for the quantum of assessment passed u/s 143(3)/153A r.w.s.153C for the A.Ys. 2003-04, 2004-05, 2005-06, 2006-07, 2007-08 & 2008-09.

2. Since common issues are involved in all the appeals for the aforementioned assessment years, arising out of identical set of facts, therefore, same were heard together and are being disposed off by way of this consolidated order.

3. At the outset it is noticed that all the appeal of the assessee are time barred by 201 days. In support of condonation of delay, the assessee has filed an application stating that the assessee after the receipt of the order of the Learned CIT (Appeals) was under a bona fide belief that its appeal has been allowed completely and as after appeal affect no tax was demanded from the assessee. Later on, the assessee was advised that there are various inherent contradictions in the order of the Learned CIT (Appeals) and while defending the first appellate order in departmental appeals there may arise some difficulty. Not only that, there are also issues pertaining to acquiring of jurisdiction by the Assessing Officer to initiate the proceedings u/s 153C and consequently framing of assessment order as there was no 'satisfaction' recorded by the Assessing Officer in the case of searched person. It was further submitted that the delay is not caused on account of any latches or mala fide intention but assessee

was under sincere and bona fide belief that its appeal has been allowed by the Learned CIT (Appeals). On the other hand, the department has raised various objections for the condonation of delay mainly on the ground that, *firstly*, once the revenue has preferred any appeal, then the respondent assessee has a time to file cross objection within 30 days of the receipt of the notice, which has not been done; and *secondly*, the assessee was represented by an advocate before the Learned CIT (Appeals) who should have given the proper advice and now plea of late advice cannot be entertained. Revenue has also placed reliance on various decisions as mentioned in the written submission filed before us.

4. After considering the rival submissions and on perusal of the reasons given in the impugned petition as well as the objections filed by the revenue, we find that the first and foremost ground which has been raised in the assessee's appeal is the very validity of acquiring the jurisdiction by the Assessing Officer u/s 153C and thereby to make the assessment. Being a jurisdictional and legal issue, the assessee cannot be precluded from raising such issue at any time, if all the material facts are on record and too when this issue was specifically raised before the Ld. CIT (A) and has been decided against the assessee. Moreover the assessee has been allowed relief on majority of the grounds and therefore, it could be presumed that the assessee was under the bona fide belief that no further appeal in all the assessment years is required. Later on when legal advice especially with regard to the jurisdictional aspect was made available to the assessee, it had filed this appeal which is delayed by more than 200 days. Since, the point which has been raised by the assessee are jurisdictional points and there is no gross negligence or

latches on the part of the assessee, therefore, in the interest of substantial justice, we hold that delay should be condoned and appeal of the assessee should be heard on merits.

5. Since in the assessee's appeal for the impugned assessment years, a fundamental issue of jurisdiction has been raised, therefore, we are first taking up assessee's appeal first for adjudication. The main ground which has been raised in all the appeals which goes to the very root of the framing of assessment u/s 153C r.w.s. 153A, reads as under:-

“On the facts and under circumstances of the case, the ld. CIT (A) has failed to appreciate that no satisfaction as envisaged under section 153C for acquiring jurisdiction has ever been recorded by the Assessing Officer.”

On this issue the Learned Counsel for the assessee, Shri P.C. Yadav, at the outset submitted that the exactly same issue has been considered by the Tribunal in the group cases of the assessee covered under same search and on exactly similar proceedings initiated u/s 153C, namely, Pr. CIT vs. Nikki Drugs Pvt. Ltd. in ITA Nos. 3169 to 3173 and 3026 to 3020/Del/2012; M/s. Flucky Leasing and several others, vide order dated 29.10.2014. He submitted that the Tribunal in the said cases have given a very categorically finding that no 'satisfaction' has been recorded by the Assessing Officer of the person searched who alone is required under the law to record such satisfaction, *albeit* in all the cases 'satisfaction' has been recorded by the Assessing Officer of the assessee and therefore, in terms of law enshrined in section 153C such a recording of satisfaction does not clothe the Assessing Officer

with the jurisdiction to initiate the proceedings u/s 153C and consequently to frame any assessment u/s 153A r.w.s 153C. Here in this case from the perusal of the copy of 'satisfaction note' dated 15.9.2010, copy of which is appearing at page 1 of the paper book, it clearly indicates that it is the Assessing Officer of the assessee who has recorded the satisfaction which is also evident from the fact that he has issued notices u/s 153C r.w.s. 153A for the impugned assessment years. Precisely the same issue was involved in the case of group cases also, like Pr. CIT vs. Nikki Drugs Pvt. Ltd.; M/s. Flucky Leasing and others (supra), wherein the Tribunal has decided this case in favour of the assessee. He also informed that now the Hon'ble Delhi High Court in the same cases of Pr. CIT vs. Nikki Drugs Pvt. Ltd. in ITA No. 422/2015, judgment dated 16.01.2015; and M/s. Flucky Leasing in ITA No. 792/2015, judgment dated 18.12.2015, has affirmed the same proposition and the accordingly, the decision the Tribunal has been confirmed by way of very elaborate discussion of law and judicial precedence on this point.

6. On the other hand the ld. CIT DR, strongly relying upon the order of the Learned CIT(Appeals) on this point as appearing in para 9.1, of his order submitted that what is required to be seen is, whether the 'satisfaction' has been recorded in terms of section 153C or not. Here in this case admittedly satisfaction has been recorded on 15.9.2010 before issuing notices u/s 153C, therefore, on this ground the proceedings cannot be held to be invalid.

7. We have heard the rival submissions, perused the relevant finding given in the impugned order as well as the material referred to before us. The brief background of the case is that, a search and

seizure operation u/s 132(1) of the Act was carried on 14.10.2008 in the case of S.V.P. Builders India Ltd. and group concerns in connection with the issue of providing share capital contribution to the main company. Based on the material seized from the premises of SVP group, assessment proceedings u/s 153C were initiated in respect of 11 persons including the assessee company. The detail of these companies in whose cases proceedings have been initiated u/s 153C have been tabulated at page 2 of the assessment order. From the name of the various concerns it is seen that almost all of them were subject matter of consideration by the Tribunal as noted above. In similar manner, the proceedings u/s 153C was initiated by the Assessing Officer in the present case also to file the return of income for six assessment years. From the perusal of the copy of the 'satisfaction note' to initiate the proceedings u/s 153C in the case of the assessee, it is seen that the 'satisfaction' has been recorded by the ACIT, Central Circle, Meerut which reads as under:-

*"OFFICE OF THE 'A
ASSTT. COMMISSINER OF INCOME TAX X
CENTRAL CIRCLE, MEERUT*

DATED: 15.09.2010

Satisfaction note to initiate proceedings u/s 153C read with section 153A of the Income Tax Act, 1961 in the case of M/S Jay Dee Securities & Finance Ltd., 308, Chhabra Complex, 8- Veer Savarkar Block, Shakarpur, New Delhi-92. PAN-AAACJ2050N

A search operation u/s 132(1) of the Income Tax Act, 1961 was conducted in the case of 3 SVP Group of cases and concerned person at various officers and residences by issuing warrants r authorization u/s 132(1) of the Income Tax Act, 1961 on 14.10.2008 and various documents cocks of account, other valuable articles and other things were found and seized from various premises. On verification of

various documents and books of account found and seized from the business premises of M/S SVP Builders India Ltd., 17, Kiran Enclave, G.T. Road, Ghaziabad, I am satisfied that some documents including following documents belong to M/S Jay Dee Securities & Finance Ltd., 308, Chhabra Complex, 8- Veer Savarkar Block, Shakarpur, New Delhi-92.

Annexure A-39- Pages no. 01 to 21- Copies of share certificates register folio no. 077, certificate ~c. 964 to 984 in the name of M/S Jay Dee Securities & Finance Ltd., 308, Chhabra Complex, 8-5' Savarkar Block, Shakarpur, New Delhi-92, of SVP Builders India (P) Ltd. Each share re-create is 10000 shares.

Annexure A-62- Pages no. 51 to 71- Copies of share certificates register folio no. 077, certificate 964 to 984 in the name of M/S Jay Dee Securities & Finance Ltd., 308, Chhabra Complex, 8, Savarkar Block, Shakarpur, New Delhi-92, of SVP Builders India (P) Ltd. Each share certificate is 10000 shares.

Therefore, in view of the provision of section 153C (1) read with Section 153A of the Income tax Act. 1961, I am satisfied that proceedings u/s 153C read with Section 153A is required to be initiated in the case of M/S Jay Dee Securities & Finance Ltd., 308, Chhabra Complex, 8- Veer Savarkar Block, Shakarpur, New Delhi-92, Accordingly, notice u/s 153C read with section 153A of the Income Tax Act, 1961 is being issued for the assessment years 2003-2004 to 2008-2009.

*(Ram Singh)
Asstt. Commissioner of Income Tax
(Central Circle), Meerut.”*

8. From the above it clearly appears that the ‘satisfaction’ has been recorded by the Assessing Officer who has issued notices u/s 153C r.w.s. 153A for the A.Ys. 2003-04 to 2008-09 to initiate the

proceedings u/s 153C. This means the 'satisfaction' has not been recorded by the Assessing Officer in whose case search has been initiated. As per the law enshrined in section 153C which relates to assessment of income of any other person, it is the 'satisfaction' of the Assessing Officer of the person searched which is *sine qua non* for acquiring the jurisdiction u/s 153C. The relevant sub section (1) of section 153C reads as under:-

“(1) Notwithstanding anything contained in section 139, section 147, section 148, section 149, section 151 and section 153, where the Assessing Officer is satisfied that any money, bullion, jewellery or other valuable article or thing or books of account or documents seized or requisitioned belong to any person, other than the person referred to in section 153A, then the books of account or documents or assets seized or requisitioned shall be handed over to the Assessing Officer having jurisdiction over such other person and that Assessing Officer shall proceed against each such other person and issue such other person notice and assess or reassess income of such other person in accordance with the provisions of section 153A.”

From the plain reading of the aforesaid provision it is quite ostensible that the Assessing Officer of the searched person alone must be satisfied that any documents seized or requisition belongs to a person other than the person searched. After having been satisfied the Assessing Officer (of the searched person) shall hand over the seized documents to the Assessing Officer having jurisdiction over such 'other person'. It is only when the Assessing Officer of the 'other person' receives the documents seized or

requisition then the Assessing Officer of such person can issue a notice to that person and pass assessment or reassessment order of the income is in accordance with the provision u/s 153A. In other words, at the first stage, the Assessing Officer of the person who has been searched must arrive at a satisfaction that the assets or documents seized does not belong to the searched person but to some 'other person'; in the second stage, that is, after such satisfaction is arrived by the AO of person searched, then he is required to transfer or hand over the assets or documents to the Assessing Officer having jurisdiction over the 'other person'; and lastly, the AO of 'other person' shall commence the proceedings under section 153C and consequently passing assessment /reassessment order in the manner provide u/s 153A. If such a procedure is not followed then needless to say that jurisdiction to proceed u/s 153C cannot be acquired by the Assessing Officer of 'other person', i.e., other than the person searched. The Learned CIT (Appeals) has dismissed this issue after observing and holding as under:-

"I have considered the AR's submissions. I have also perused the AO's records. I find that the AO duly recorded his satisfaction on 15.9.2010. I have gone through his Satisfaction Note wherein he has mentioned that the verification of various documents and books of accounts found and seized from the business premises of M/s. SVP Builders India Ltd., 17, Kiran Enclave, G.T. Road, Ghaziabad showed that papers and documents as per Annexure A-39 (pages 1-21) and Annexure A-62 (page 51 to 71) belonged to the appellant. He, therefore, validly initiated proceedings under section 153C read with

section 153 A of the Income-tax Act, 1961. The appellant's ground is dismissed."

9. However, the Learned CIT (Appeals) has failed to examine as to which Assessing Officer has recorded the 'satisfaction' and under which proceedings. Therefore, the aforesaid finding of the Learned CIT(Appeals) on the background of the material on record cannot be upheld as here in this case the 'satisfaction' has not been recorded by the Assessing Officer of the searched person at the time of analyzing the document seized and found during the course of search, i.e., in case of person searched. As pointed out by the Learned Counsel here in this case exactly on similar facts in the cases of Pr. CIT vs. Nikki Drugs Pvt. Ltd. and M/s. Flucky Leasing and others, that is, in the case of group concerns, the Tribunal has decided the issue in favour of the assessee after observing and holding as under:-

"We have considered the rival submissions, perused the material on record and judicial pronouncements cited before us. On perusal note as relied upon by the revenue to initiate proceedings u/s 153C of the Act read as under:

"A search operation u/s 132(1) of the Income Tax Act, 1961 was conducted in the case of SVP group of cases and concerned persons at various offices and residences by issuing warrants of authorization u/s 132(1) of the Income Tax Act, 1961 on 14.10.2016 and various documents, books of account) other valuable articles and other things were found and seized from various premises. On verification of various documents and books of accounts found and seized from some documents

including following documents belong to M/s SVP Builders India Ltd., 17, Kiran Enclave, G.T. Road, Ghaziabad, I am satisfied that some documents including following documents belong to M/s Nikki Drugs & Chemicals (P) Ltd. L-119, Shastri Nagar, Delhi—110 052

1 Annexure A-84 (Bunch No. 31) which are various documents like share application form, balance sheet and minutes of meeting of directors in respect of share application money in the shares of M/s SVP Builders India Ltd

2 Annexure A-5 (pages 118-128) which are various documents like resolution affidavit, share application form, acknowledgement receipt of return and P&L A/c/balance sheet in respect of investment for purchase of shares of M/s SVP Builders India Ltd

3 Annexure A-15 (pages 8-14 & 151-155) M'hich are share certificates of M/s SVP Builders India Ltd. in the name of M/s Nikki Drugs & Chemicals (P) Ltd

4 Annexure A-35 (pages 1-10) which are share certificates of M/s SVP Builders India Ltd in the name of M/s Nikki Drugs & Chemicals (P) Ltd.

5 Annexure A-52 (Pages 272-276) which are share certificates of AL/s SVP Builders India Ltd in the name of M/s Nikki Drugs & Chemicals (P) Ltd.

Therefore, in view of the provision of section 153C(1) read with section 153A of the Income Tax Act, 1961. I am satisfied that proceedings u/s 153C read with section 153A is required to be initiated in the case of M/s Nikki Drugs & Chemicals (P) Ltd, L-119, Shastri Nagar, Delhi —110 052 Asstt. Commissioner of Income Tax, Central Circle, Meerut”

11.1 A perusal of the aforesaid satisfaction note show such satisfaction has been recorded by the AO of the appellant. This fact has also been admitted by the learned CIT DR in the written submissions filed by him before us. He has - however contended that since the appellant and SVP group were being assessed with one single officer, the AO was not required to record satisfaction in tire case of SVP group. This contention however is not maintainable. The **Hon'ble Delhi High Court in the case of Pepsi Foods Pvt. Ltd. vs. ACIT WP (C) No. 415/2014 in a judgment delivered on 7.8.2014** after examining the provisions of section 153C, 132(4A)(i) & 292C(l)(i) of the Act has held as under:

"6. On a plain reading of Section 153C, it is evident that the Assessing Officer of the searched person must be "satisfied" that inter alia any document seized or requisitioned "belongs to person-other, than the searched person? It is only then that the Assessing Officer of the searched person can handover such document to the Assessing Officer having jurisdiction over such other person (other than the searched person). Furthermore, it is only after such handing over that the Assessing Officer of such other person can issue a notice to that person and assess or re-assess his income in accordance with the provisions of Section 153A. Therefore, before a notice under Section 153C can be issued two steps have to be taken. The first step is that the Assessing Officer of the person who is searched must arrive at a clear satisfaction that a document seized from him does not belong to him but to some other person. The second step is — after such satisfaction is arrived at — that the document is

handed over to the Assessing Officer of the person to whom the said document "belongs". In the present cases it has been urged on behalf of the petitioner that the first step itself has not been fulfilled. For this purpose it would be necessary to examine the provisions of presumptions as indicated above. Section 132(4A)(i) clearly stipulates that when inter alia any document is found in the possession or control of any person in the course of a search it may be presumed that such document belongs to such person. It is similarly provided in Section 292C(1)(i). In other words, whenever a document is found from a person who is being searched the normal presumption is that the said presumption and come to a conclusion or "satisfaction" that the document in fact belongs to somebody else. There must be some cogent material available with the Assessing Officer before he/she arrives at the satisfaction that the seized document does not belong to the searched person but to somebody else. Surmise and conjecture cannot take the place of "satisfaction",

In the aforesaid judgment it was further held as under: .

"12 It is evident from the above satisfaction note that apart from saying that the documents belonged to the petitioner and that the Assessing Officer is satisfied that it is a fit case for issuance of a notice under section 153C, there is nothing which would indicate as to how the presumptions which are to be normally raised as indicated above, have been rebutted by the Assessing Officer. Mere use or mention of the word ", satisfaction" or the words "I am satisfied" in the order or the note would not meet the requirement of the concept of satisfaction as used in Section 153C of the said Act. The

satisfaction note itself must display the reasons or basis for the conclusion that the Assessing Officer of the searched person is satisfied that the seized documents belong to a person other than the searched person. We are afraid, that going through the contents of the satisfaction note, we are unable to discern any "satisfaction" of the kind required under section 153C of the said Act. "

We therefore hold that in absence of any satisfaction noted by the AO of the searched person the initiation of proceedings is not in order and invalid in law."

10. The aforesaid decision has also been affirmed by the Hon'ble High Court after observing and holding as under:-

*"17. In the present case, the ITAT specifically recorded that, admittedly, a satisfaction note had not been recorded by the assessing officer of the searched person. It was contended by the Revenue before the IT AT that the assessing officer of the searched i.e. SVP Group was not required to record such satisfaction as both the Assessee and the SVP Group were being assessed by the same officer. This contention was rejected by the ITAT by following the decision of this Court in **Pepsi Foods Pvt. Ltd v. Asstt Commissioner of Income Tax : (2014) 367 ITR 112 (Del)**. The Allahabad High Court in the case of **Commissioner of Income Tax v. Gopi Apartments'. (2014) 365 ITR 411 (All.)** has also held that even in cases where the assessing officer of the person searched and the assessee who is sought to be assessed under Section 153C is the same, the*

assessing officer is required to record his satisfaction that the assets/ documents seized belong to a person (the assessee) other than the searched person. In **CITv. Mechmen 11-C: (2015) 60 taxmann.com 484 (M.P.) a Division Bench of the Madhya Pradesh High Court** had expressed the above view in the following manner:-

“18. The concomitant of this conclusion, is that, the legal position as applicable to Section 158BD regarding satisfaction in the first instance of the first Assessing Officer forwarding the items to the Assessing Officer having jurisdiction; and in the second instance of the Assessing Officer having jurisdiction whilst sending notice to such other person (other than the person referred to in Section 153A), must apply proprio vigore. The fact that incidentally the Assessing Officer is common at both the stages would not extricate him from recording satisfaction at the respective stages. In that, the Assessing Officer is satisfied that the items referred to in Section 153C belongs or belong to a person (other than the person referred to in Section 153A), being sine qua non. He cannot assume jurisdiction to transmit those items to another file which incidentally is pending before him concerning other person (person other than the person referred to in Section 153A). The question as to whether that may influence the opinion of the Assessing Officer having jurisdiction over such other person, also cannot be the basis to take any other view. As a matter of fact, the other Assessing Officer to whom the items are handed over, before issuing notice must himself be satisfied after due verification of the items received and

the disclosures made by the other person in the returns for the relevant period already filed by the other person before him. For the same reason, we must reject the argument of the Department that the discretion of the Assessing Officer having jurisdiction will be impaired in any manner, if he were to hold a different view. Similarly, as there is no provision either express or implied (in the Act) to dispense with the requirement of satisfaction" if The Assessing Officer happens to be the same, as in this case, the argument of the Department must be negated.

19. After receipt of the materials, the Assessing Officer having jurisdiction is expected to conduct enquiry and due verification of the relevant facts; before forming his prima facie satisfaction. The Assessing Officer having jurisdiction will be well within his rights to form an independent view before issuing notice to the other person (person other than the person referred to in Section. 153A) under his jurisdiction on the basis of his own enquiry. In our opinion, the view formed by the Assessing Officer after his own enquiry does not entail in seating in appeal over the satisfaction of the first Assessing Officer, who had' handed over the items to him."

*18. This Court has also expressed a similar view in **Commissioner of Income Tax-7 v. RRJ Securities Ltd.'. (2015) 62 taxmann.com 391 (Delhi)**. Thus, the controversy whether it is necessary for the assessing officer of the searched person to record his satisfaction that the assets/documents seized belong to the assessee other than the searched person is no longer res integra. It is settled that recording of such*

satisfaction is sine qua non for commencing any proceedings under Section 153C of the Act. Thus, the decision of the ITAT in this regard cannot be faulted. It was sought to be contended before us that the assessing officer of the searched persons had, in fact, recorded the necessary satisfaction note. However, the learned counsel for the Revenue could not confirm whether such note was prepared prior to the initiation of the proceedings under section 153C of the Act. The Assessee's contention that despite its request such note had not been disclosed during the assessment proceedings has also not been controverted. In the circumstances, the categorical finding of the ITAT that it was an admitted fact that the assessing officer of the searched persons had not recorded a satisfaction note, cannot be interfered with."

[Emphasis added is ours]

The aforesaid judgment of Hon'ble High Court clearly clinches the issue in favour of the assessee which has become *fait accompli* in the group cases and will apply *mutatis mutandis* in the case of the present assessee also being part of same proceedings.

11. Thus, respectfully following the binding judicial precedence, we also decide this issue in favour of the assessee by holding that in absence of any 'satisfaction' noted by the Assessing Officer of the searched person, the initiation of the impugned proceedings u/s 153C is invalid and accordingly, all the assessment orders for the impugned assessment years are hereby quashed as *void-ab-initio*. The said finding would be applicable in all the years, because the jurisdiction u/s 153C has been acquired only on the basis of same 'satisfaction note' as incorporated above which has been recorded by

the Assessing Officer of the assessee and not by the Assessing Officer of the searched person during the course of the assessment or search proceedings of the searched person. Accordingly, for all the years the assessment orders are quashed.

12. Since, the very assessment order and the proceedings u/s 153C have been declared as null and void and invalid, the appeals of the revenue have become infructuous and accordingly, the same are dismissed.

13. In the result, the appeals of the assessee are allowed and appeals of the revenue are dismissed.

Order pronounced in the open court on 27.04.2017.

Sd/-

**(G.D. AGGARWAL)
PRESIDENT**

Sd/-

**(AMIT SHUKLA)
JUDICIAL MEMBER**

Dated: 27.04.2017

Narender

Copy forwarded to:

- 1) Appellant
- 2) Respondent
- 3) CIT
- 4) CIT (Appeals)

5) DR: ITAT

ASSISTANT REGISTRAR

	Date
Draft dictated on	21 .04.2017
Draft placed before author	24.04.2017
Draft proposed & placed before the second member	
Draft discussed/approved by Second Member.	
Approved Draft comes to the Sr.PS/PS	27 .4.2017
Kept for pronouncement on	
File sent to the Bench Clerk	27 .4.2017
Date on which file goes to the AR	
Date on which file goes to the Head Clerk.	
Date of dispatch of Order.	