IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH, PUNE

(Through Virtual Court)

BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI RAVISH SOOD, JM

ITA No. 361//PUN/2019
Assessment Year : 2002-03

Dy. C.I.T. (Exemptions) Circle, Pune. …………. Appellant

V/s.

Audyogik Shikshan Mandal,
‘C’ Block, MIDC Chinchwad,
Pune-411 019 …………. Respondent

PAN NO. AAATA8518P

Department by	:	Shri M.G. Jasnani, D.R
Assessee by	:	Shri Kishor Phadke, A.R

Date of Hearing	: 05-01-2022
Date of Pronouncement	: 07-03--2022

ORDER

PER RAVISH SOOD, JM

The present appeal filed by the Department is directed against the order passed by the learned CIT(A)-10, Pune, dated 04-12-2018, which in turn arises from the order passed by the Assessing Officer u/s 143(3) r.w.s. 254 of the Income-tax Act, 1961 (“Act”, for short) dated 28-3-02013 for A.Y. 2002-23. The impugned order has been assailed before us on the following grounds of appeal :

> "1. On the facts and circumstances of the case and in law, the ld. Commissioner of Income-tax (Appeals) erred in directing the A.O to allow the benefits of exemption u/s 11 of the Act without appreciating the fact that the assessee had not filed either the computation of income or the Audit Report in Form 10B with the return of income filed by it, in response to the notice u/s 148 of the Act.
>
> 2. On the facts and circumstances of the case and in law, the ld. CIT (A) failed to appreciate the fact that the assessee had not filed its return of income for A.Y. 2002-03 either u/s 139(1) of the Act but in response to notice u/s 148 of the Act and that too without the Audit report in form 10B as is requisitioned as per provisions of Sec. 12A(b) for claiming of exemption u/s 11/12 of the Act.
>
> 3. On the facts and circumstances of the case and in law, the ld. CIT(A) failed to appreciate the facts findings of the AO, which were based on the observations of the ld. CIT(A)-III Pune before whom the assessee had submitted its Audit Report inform 10B and who after going through the assessee's submissions for submitting the Audit Report during the appellate proceedings had documented his non=-satisfaction for the explanation given by the assessee for the same in the appellate order dated 31-1-2008, since the audit report in form No. 10B was not submitted before the AO during the assessment proceedings.
>
> 4. On the facts and circumstances of the case and in law, the ld. CIT(A) failed to appreciate the fact that the A.O has stated the same facts as stated by the ld. CIT(A(-III, Pune, before whom the assessee submitted the Audit report in form No. 10B, that "the assessee did not produce any evidence before him which

> could impart any strength to the veracity of its explanation" therefore, in view of such facts and circumstances, the AO was justified in disallowing the claim of exemption u/s 11 of the Act in the order passed u/s 1433) r.w.s. 254 of the Act."

2. Succinctly stated, on the basis of information received by the A.O that the assessee trust which was engaged in carrying out educational activities and setting up educational institutions had though made huge investments but not filed its return of income for the year under consideration, the A.O re-opened its case u/s 147 of the Act. In compliance, the assessee-trust filed its return of income for A.Y 2002-03 on 16-11-2006 along with a consolidated and unit-wise profit & loss account and balance sheet. On a perusal of the return of income, it was observed by the A.O that the return of income of the assessee trust was neither accompanied with the computation of income nor the 'audit report' in Form No. 10B to support its claim for exemption u/s 11 of the Act. Backed by the fact that the assessee trust had failed to file the 'audit report' in Form No. 10B which was mandatory for claiming deduction u/s 11 of the Act, the A.O vide his order passed u/s 143(3), dated 29-12-2006 declined the assessee's claim for exemption of Rs. 3,36,61,937/- u/s 11 of the Act and assessed its income at Rs. 4,59,71,420/-.

3. Aggrieved, the assessee carried the matter in appeal before the CIT (A). During the course of the proceedings before the CIT(A), it was submitted by the assessee that it had failed to submit the 'audit report' in Form No. 10B on account of a dispute and misunderstanding with its erstwhile Chartered Accountant. It was submitted by the assessee that its accounts for the year under consideration i.e. A.Y 2002-03 were audited by its earlier auditor, viz. Shri P.V. Shah, Chartered Accountant, who had been the Auditor of the trust for the preceding 7-8 years. It was further submitted that though the entire responsibility of auditing the accounts and carrying out the necessary compliances under the Act, viz. filing of return of income, audit report, etc. was that of Mr. P.V.Shah, Chartered Accountant, however, he had failed to file the 'audit report' in the prescribed Form No. 10B a/w the return of income of the assessee trust for the year under consideration, and the said fact had came to the latter's notice for the first time during the course of the assessment proceedings. It was stated by the assessee that as in the past there was a theft in the society in which some documents were stolen and the 'audit report' in Form No. 10B in all probabilities was a part of the stolen documents, therefore, it not being in possession of a copy of the said 'audit report' could not produce the same in the course of the assessment proceedings. Backed by the

aforesaid state of affairs, it was submitted by the assessee that it had requested its part time accountant, viz. Shri. Sunil Acharya to trace its erstwhile chartered accountant, viz. Shri P.V. Shah (supra) and obtain a copy of the 'audit report' for the year under consideration from him. However, as stated by the assessee, Shri. Sunil Acharaya (supra) had thereafter reported that Mr. P.V. Shah, i.e the erstwhile auditor of the assessee trust had left India for employment abroad and hence was not traceable. In support of his aforesaid claim the assessee had in the course of the proceedings before the CIT(A) filed a copy of the "Affidavit" of its accountant, viz. Mr. Sunil Acharya (supra) wherein he had deposed the aforesaid facts. Under the aforesaid circumstances, the assessee obtained another 'audit report' in Form No. 10B from its present auditor i.e. Shri. Chandrakant Kale, Chartered Accountant and filed a copy of the same along with its submission with the CIT(A). In the backdrop of the aforesaid fact, it was submitted by the assessee before the CIT(A) that as the requisite 'audit report' in Form No. 10B could not be produced before the A.O due to genuine difficulties, therefore, the same be admitted in the course of appellate proceedings. Alternatively, it was submitted by the assessee before the CIT(A), that as a consequence of the denial of benefit u/s 11 of the Act, the A.O had also not permitted application of Rs. 1,62,81,709 towards its capital expenditure, as well as had denied the benefit of accumulation of Rs. 2,09,00,000 towards the objects of the trust. However, the aforesaid submissions of the assessee did not find favour with the CIT(A), inter alia, for two-fold reasons, viz. (i) that as the assessee had neither in the course of appellate proceedings nor before the A.O produced any evidence which could impart any strength to the veracity of its explanation, the same, thus, did not merit acceptance; and (ii) that as per the mandate of Section 12A(b) of the Act, the provisions of Sec. 11 and Sec. 12 shall not apply in relation to the income of any trust or institution unless the assessee furnishes along with its return of income for the relevant year the report of such auditor in the prescribed form duly signed and verified by such accountant setting forth such particulars as may be prescribed. In sum and substance, it was observed by the CIT(A) that as per the mandate of law the assessee shall not be entitled to exemption u/ss. 11/12 of the Act if it fails to file the ‘audit report’ in the prescribed ‘Form No. 10B along with its return of income. It was further observed by him that as the provisions of law are enacted by the parliament with some specific purpose, therefore, if the same are not complied with in letter and spirit, then, the whole purpose of such enactment would stand defeated. Observing, that as the assessee had failed to comply with the statutory conditions for claim of exemption u/s 11 of the Act, the CIT(A) was of the view that the A.O had justifiably declined its claim for exemption under the said statutory provision.

4. On further appeal by the assessee, the Tribunal vide its order passed in ITA No. 548/PN/2008, dated 31-05-2011, after considering the facts therein involved, observed, that the CIT(A) had erred in not entertaining the ‘audit report’ in Form No. 10B that was filed by the assessee in the course of proceedings before him. In the backdrop of the bonafide reasons for non-filing of the ‘audit report’ earlier, the Tribunal in all fairness restored the issue to the file of the A.O with a direction to decide the same as per the facts and law after providing adequate opportunity of being heard to the assessee. For the sake of clarity the relevant observations of the Tribunal are culled out as under:

> “After hearing both the parties and perusing the material on record, we find that the assessee has filed the requisite audit report at appellate stage which was not entertained by the CIT(A) inspite of the fact that the reasons for non-filing of the requisite audit report at the relevant point of time were given at appellate stage. Same should have been judiciously appreciated which has not been done. So in the interest of justice, we restore this issue to the file of the A.O with a direction to decide the same as per fact and law after providing adequate opportunity of hearing to the assessee. Since we are restoring the matter to the file of the A.O on a preliminary issue, we are refrained to comment on the merits of the issue at hand,.”

5. The A.O in the course of set-aside proceedings, therein, vide his order passed u/s 143(3) r.w.s 254 dated 28-3-2013 endorsed the observations of the CIT(A); and concluded, that as the assessee had failed to obtain the 'audit report' and file the same along with its return of income, therefore, it was not entitled for exemption u/s 11 of the Act. In so far the judicial pronouncements that were relied upon by the assessee were concerned, it was observed by the A.O that unlike the case of the assessee before him wherein the return of income was filed only pursuant to the Notice u/s 148 of the Act, in all the case laws that were relied upon by him the respective assessee's had voluntarily filed their returns of income within the prescribed time limit contemplated u/s 139 of the Act. Accordingly, the A.O vide his order passed u/s 143(3) r.w.s 254, dated 28-3-2013 assessed the income of the assessee trust at Rs. 3,36,61,937.

6. On further appeal, the CIT(A) found favour with the claim of the assessee that the A.O was not justified in assessing its total income without allowing the benefit of exemption u/s 11 of the Act. Observing, that though the assessee had admittedly not submitted the 'audit report' in Form No. 10B during the course of the assessment proceedings before the A.O, and had filed the same in the course of

proceedings before the then CIT(A), i.e., at a point of time when the proceedings were still in existence before his predecessor and no finality of the decision taken by the A.O had been arrived at in higher appellate stages, the CIT(A) was of the view that the assessee remaining well within its rights had validly submitted the 'audit report' in Form No. 10B in the course of the first round of proceedings before his predecessor. It was further observed by the CIT(A) that the assessee had duly explained the reasons that had led to the delay in filing of the 'audit report' and had duly supported the same by an "Affidavit" of its part-time accountant, viz. Shri. Sunil Acharya (supra), who had categorically deposed that the assessee had got its accounts audited for the year under consideration i.e. A.Y. 2002-03 and a copy of the same was lost in a theft which had taken place at the assessee's premises. It was further observed by the CIT(A) that his predecessor while rejecting the aforesaid claim of the assessee had ignored the panchnama, FIR etc. that was filed before him by the assessee to support his aforesaid claim of having lost the documents which, inter alia, included the 'audit report' in Form No. 10B. It was further observed by the CIT(A) that the assessee was a Public Charitable Trust created for the objects which were charitable in nature within the provisions of Sec. 2(15) of the Act, and neither the A.O nor the CIT(A) who had dismissed the assessee's appeal nor the Tribunal had given any observation or finding contrary to the charitable activities that were being carried out by the assessee in pursuance to its objectives enumerated in the trust deed. It was further noticed by the CIT(A) that it was not a case where the benefit of registration granted to the assessee-trust u/s 12A of the Act had been withdrawn for any non-charitable activities etc. prejudicial to the interest of the public at large. Also, it was observed by the CIT(A) that no adverse findings were given by the A.O relating to the income earned and the application of the same which would reveal any instance of diversion of income for the benefit of interested persons as contemplated in Sec.13(3) of the Act so as to attract the infringed provisions of Sec. 13(2)(a) to 13(2)(h) r.w.s. 13(1)(c). Apart from the aforesaid fact, it was also further observed by the CIT(A) that there was no violation of the provisions of Sec. 13(1)(d) r.w.s. 11(5) of the Act by the assessee-trust. Backed by his aforesaid observations, the CIT(A) was of the view that the A.O was not justified in declining the assessee's claim for exemption u/s 11 of the Act for late filing of the 'audit report' in Form No. 10B in compliance with the provisions of sec. 12A(b) of the Act, more so, when the said Form No. 10B was available with him during the course of the set-aside proceedings u/s 143(3) r.w.s. 254 of the Act and no defects therein could be detected by the A.O. In the backdrop of his aforesaid deliberations the CIT(A) directed the A.O to allow the benefit of exemption u/s 11 of the Act to the assessee trust i.e after accepting the 'audit report' in Form No. 10B that was available on record and recompute its income by allowing the application of income under the said provisions as per law.

7. The revenue being aggrieved with the order of the CIT(A) has carried the matter in appeal before us. We have heard the learned Authorised Representatives of both the patties, perused the orders of the lower authorities and the material available on record, as well as considered the judicial pronouncements that have been pressed into service by them to derive home their respective contentions.

8. Controversy involved in the present appeal lies in a narrow compass, i.e., as to whether or not the CIT(A) is right in law and the facts of the case, in concluding, that as the assessee-trust being well within its rights had rightly filed the 'audit report' in Form No. 10B in the course of proceedings before the CIT(A), therefore, it was duly entitled for claim of exemption u/s 11 of the Act. As observed by us hereinabove, the assessee trust had filed its return of income only pursuant to Notice u/s 148 of the Act. Admittedly, the assessee had not

filed its 'audit report' in the prescribed Form No. 10B along with its aforesaid return of income filed u/s 148 of the Act. Observing, that the assessee had failed to file the 'audit report' in Form No. 10B a/w its return of income, the A.O had thereafter called upon it to explain as to why it's claim for deduction u/ss. 11/12 may not be declined. In reply, it was submitted by the assessee, viz. (i) that the audit of the assessee-trust for the year under consideration, i.e, A.Y 2002-03 was conducted by its erstwhile Mr. P.V. Shah, Chartered Accountant; (ii) that the assessee had learnt about the non-filing of the 'audit report' in Form No. 10B a/w its return of income for the year under consideration only in the course of the assessment proceedings; and (iii) that as the assessee trust was not in possession of a copy of the 'audit report', and was also unable to locate Mr. P.V. Shah, Chartered Accountant who had left India a/w his family and shifted abroad, therefore, the same could not be placed on record in the course of the original assessment proceedings. However, as observed by us hereinabove, the A.O holding a conviction that the assessee having failed to comply with the statutory obligation of filing it's 'audit report' in the prescribed Form No. 10B a/w return of income, had thus, declined its claim for exemption of Rs. 3,36,61,937/- u/s 11 of the Act. On appeal, the CIT(A) (in the course of the first round of appeal) finding no infirmity in the view taken by the A.O had upheld the declining of the assessee's claim for exemption u/s 11 of the Act and had dismissed the appeal.

9. On further appeal by the assessee, we find that the Tribunal taking cognizance of the fact that though the assessee had filed the requisite 'audit report' at the appellate stage, however, the same was not entertained by the CIT(A) inspite of the fact that the reasons for non-filing of the same at the relevant point of time were given in the course of the proceedings before him. Being of the view that the CIT(A) had not judicially appreciated the reasons leading to non-filing of the 'audit report' at the relevant point of time, the Tribunal, thus, had restored the issue to the file of the A.O, with a direction to decide the same as per fact and law after providing an adequate opportunity of hearing to the assessee. However, the Tribunal had refrained from commenting on the merits of the issue at hand.

10. As observed by us hereinabove, the A.O had thereafter in the course of the set-aside proceedings merely harped on the fact that as the assessee trust which was obligated u/s 12A r.w Rule 17B to have obtained the 'audit report' in Form No. 10B and enclosed the same alongwith its return of income, having failed to do so, was thus not entitled to exemption u/ss. 11/12 of the Act.

11. On further appeal, as observed by us hereinabove, the CIT(A) had found favour with the claim of the assessee, and being of the view that as the assessee had filed the 'audit report' in Form No. 10B in the course of proceedings before the first Appellate i.e. his predecessor, therefore, it could safely be concluded that the assessee had validly submitted the same, for the reason, that during the pendency of the proceedings before his predecessor the decision taken by the A.O had not yet attained finality. Also taking cognizance of the fact that the assessee had explained the reasons for the delay in filing the 'audit report' in Form No. 10B a/w its return of income, as well as the fact that there was no adverse inference recorded either by the A.O or by the then CIT(A) i.e. his predecessors or by the Tribunal qua the charitable activities that were carried out by the assessee-trust in pursuance of its objectives enumerated in the trust deed, nor was it a case that there were any instances of diversion of income of the assessee for the benefit of interested persons as contemplated in Sec. 13(3) of the Act which would have attracted the provisions of sec. 13(2)(a) to 13(2)(h) r.w.s. 13(1)(c) of the Act; and last but not the least there was no violation of the provisions of Sec. 13(1)(d) r.w.s. 11(5) of the Act, the CIT(A) was of the view that there was no justification on the part of the A.O in declining the assessee's claim for exemption u/s 11 of the Act

for the reason, that it had delayed filing of the 'Form No. 10B' in compliance with the provisions of Sec 12A(b) of the Act, more so, when the said Form No. 10B was available with him during the course of the set-aside proceedings u/s 143(3) r.w.s 254 of the Act, and no defect as regards the same could be detected by him.

12. Backed by the aforesaid facts, we shall now deal with the sustainability of the view taken by the CIT(A) as regards the entitlement of the assessee for exemption u/s 11 of the Act. Before adverting any further, we deem it fit to cull out the provisions Sec. 12A(b) of the Act, which reads as under:

> ”12A [(1)]. The provisions of sec. 11 and sec. 12 shall not apply in relation to the income of any trust or institution unless the following conditions are fulfilled, namely:-
>
> ....
>
> (b) Where the total income of the trust or institution as computed under this Act without giving effect to [the provisions of sec. 11 and sec. 12 exceeds the maximum amount which is not chargeable to income tax in any previous year] the accounts of the trust or institution for that year have been audited by an accountant as defined in the Explanation before sub-section (2) of sec. 288 and the person in respect of the income furnishes along with the return of income for the relevant assessment year the report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars as may be prescribed].”

13. Admittedly, as per the mandate of Sec.12A(1)(b) of the Act, a trust or an institution in order to trigger the provisions of Sec. 11 and Sec. 12 of the Act are, inter alia, required to, viz. (i) get its accounts audited by an accountant as defined in the "Explanation" below sub-section 2 to Sec. 288 of the Act; and (ii) to furnish along with its return of income for the relevant assessment year the report of such audit in the prescribed form, duly signed and verified by such accountant and to set forth such particulars as may be prescribed. We find that the aforesaid requirement of law had been looked into by various Hon'ble High Courts, wherein approving the view taken by the Tribunal, it has been held that as the appellate proceedings before the CIT(A) are continuation of the assessment proceedings, therefore, the late filing of these documents would not disentitle the assessee from claiming exemption under Sec. 11 of the Act. Approving the view taken by the Tribunal that where an assessee after having obtained the 'audit report' as was required u/s 12A(1)(b), had thereafter filed the same in the prescribed Form No. 10B for the first time before the CIT(A), then, the same was to be considered for adjudicating upon the assessee's claim for exemption u/s 11 of the Act, the Hon'ble Madhya Pradesh High court in the case of CIT Vs. Devradhan Madhavlal Genda Trust (1998) 230 ITR 714 (MP), had held, that the Tribunal was justified in holding

that filing of the 'audit report' in Form No. 10B a/w return of income was not mandatory and filing of it at any stage during the course of assessment proceedings was to be taken as a sufficient compliance of Clause (b) to Sec. 12A of the Act. Adopting a similar view, the Hon'ble High Court of Calcutta in the case of CIT Vs. Hardeodas Agarwalla Trust (1992) 198 ITR 511 (Cal), had observed, that filing of the 'audit report' in Form No. 10B a/w return of income was not mandatory, and the trust can file the same before completion of the assessment. At the same time, it was observed by the High Court that as the powers of an appellate authority are co-terminus and co-extensive with that of the A.O, therefore, the appeal being in continuation of the original assessment proceedings, the appellate authority had the power to accept the 'audit report' and direct the A.O to redo the assessment. Also we find that the Hon'ble High Court of Punjab and Haryana in the case of CIT Vs. Shahzedanand Charity Trust (1997) 228 ITR 292 (P&H) after drawing support from the CBDT Circular No. 267/482/77-IT, dated 9-2-1978, had observed, that normally a charitable or religious trust or institution is expected to file the auditor's report a/w the return of income, but in cases where for reasons beyond the control of the assessee some delay had occurred in filing the said report, then, the A.O for reasons to be recorded shall be authorised to condone the delay in furnishing of the same and accept it at belated stage. It was observed by the Hon'ble High Court that the exemption available to a trust u/s 11 may not be denied merely on account of delay in furnishing the auditor's report.

14. In the backdrop of the aforesaid settled position of law, we are of the considered view, that as the A.O in the course of the set-aside proceedings had before him the 'audit report' of the assessee in Form No. 10B, therefore, he had erred in not taking cognizance of the same, and in fact summarily brushing aside the same. At this stage, we may also observe, that the Tribunal while restoring the matter to the file of the A.O had categorically observed that there was no justification on the part of the CIT(A) in not entertaining the 'audit report' in Form No. 10B that was filed by the assessee before him i.e without judicially appreciating the reasons that had led to the non-filing of the same at the relevant point of time. In our considered view, the Tribunal had though impliedly approved the filing of the 'audit report' by the assessee in the course of proceedings before the CIT(A), but had in all fairness restored the issue to the file of the A.O to decide the same as per the facts and law after providing adequate opportunity of being heard to the assessee. However, we find that the A.O in the course of

de novo proceedings had merely harped upon the view that was taken by the CIT(A) in the course of first round of the appellate proceedings, and despite specific directions by the Tribunal had without adverting to the reasons which had led to the failure on the part of the assessee to file the ‘audit report’ in Form No. 10B alongwith its return of income or in the course of original assessment proceedings before him, had out rightly rejected the same. In our considered view, the manner in which the A.O in the course of the set-aside proceedings had dealt with the issue in hand clearly militates against the specific directions of the Tribunal. Be that as it may, we are of the considered view, that as in the case before us, the ‘audit report’ of the assessee trust in Form No. 10B was there before the A.O in the course of de novo assessment proceedings, therefore, it was obligatory on his part to have considered the same specifically when there was clearly a direction by the Tribunal to the said effect. Before parting, we may herein observe, that the requirement for filing the ‘audit report’ in Form No. 10B a/w the return of income had been made mandatory by the legislature in all its wisdom vide the Finance Act 2017 w.e.f. 01-4-2018 i.e from A.Y 2018-19 by inserting Clause (ab) to sub-sec.(1) of Sec. 12A of the Act. In the backdrop of our aforesaid observations, we find no infirmity in the view taken by the CIT(A) who had on the basis of his well reasoned observations, concluded, that there was no justification on the part of the A.O in declining the assessee's claim of exemption u/s 11 of the Act, for the reason, that it had delayed filing of its 'audit report' in Form No. 10B in compliance with the provisions of Sec. 12A (b) of the Act, more so, when the said Form No. 10B was available on his record during the course of the set-aside proceedings, i.e, while framing the assessment vide his order passed u/s 143(3) r.w.s 254 of the Act, and no defect therein could be detected by him. We, thus, in terms of our aforesaid observations uphold the view taken by the CIT (A). The **Grounds Nos. 1 to 4** raised by the revenue are therefore, dismissed.

15. The **Ground No. 5** being general in nature is dismissed as not pressed.

16. Resultantly, the appeal filed by the revenue being without any merit is dismissed.

Order pronounced under rule 34(4) of the Income-Tax (Appellate Tribunal) Rules, 1962, by placing the details on the notice board.

Sd/-	**sd/-**
(INTURI RAMA RAO)	**(RAVISH SOOD)**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

Pune; Dated :_07/03/2022
**Ankam

Copy of the Order forwarded to :

1. Audyogik Shikshan Mandal, ‘’
   ‘C’ Block, MIDC Chinchwad,
   Pune-411 019.
2. The Pr. CCIT, Pune.
3. CIT (Exemptions), Pune,.
4. Addl.CIT Exemption Range, Pune.
5. The A.O ITO (exemptions) Ward 1, Pune,.
6. Guard File.

BY ORDER,

Senior Private Secretary
ITAT, Pune.

		Date	
1	Draft dictated on	05-01-2022	Sr.PS
2	Draft placed before author	07-01-2022	Sr.PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS
6	Kept for pronouncement on		Sr.PS
7	Date of uploading of order		Sr.PS
8	File sent to Bench Clerk		Sr.PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		