IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON : 04.01.2018
PRONOUNCED ON : **30.01.2018**

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.43435 of 2016 and
WMP.Nos.37296 & 37297 / 2016

M/S.Daimler India Commercial Vehicles Private Limited,
SIPCOT Industrial Growth Centre,
Mathur Post,
Oragadam Sriperumbudur,
Kancheepuram, Chennai,
Tamil Nadu – 602 105
acting through its
Authorised representative Mr.Rishab jain ... Petitioner

Vs.

1.Deputy Commissioner of Income Tax,
Corporate Circle-1(1),
Room No.511, Wanaparthy Block,
121, M.G.Road, Nugambakkam,
Chennai-600034.

2.Assistant Commissioner of Income Tax (OSD),
Corporate Range 1,
Room No.603, 6th Floor,
Wanaparthy Block,
121, Mahatma Gandhi Road,
Aayakar Bhavan, Nungambakkam,
Chennai-600034. ... Respondents

PRAYER:Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records relating to the impugned notice in PAN:AABCF1590N passed by the 1st respondent dated 24.03.2016 issued under Section 148 of the Income tax Act relating to assessment year 2009-10 and consequential impugned order in PAN:AABCF1590N / 2009-10 passed by the 2nd respondent dated 25.10.2016.

For Petitioner : Mr.Ajay Vohra, SC for Mr.N.P.Vijaya kumar
For Respondents: Mr.T.Ravikumar for
Mrs.Hema muralikrishnan.

O R D E R

The petitioner is a Company incorporated during 2007 under the provisions of the Companies Act, 1956 with its main objects being Designing, Manufacturing, Distributing, Selling and conducting research and development of commercial vehicles and related products and components for Indian and overseas markets. In this writ petition, the petitioner has challenged the notice issued by the 1st respondent under Section 148 of the Income Tax Act, 1961 (hereinafter referred as 'the Act' for brevity) stating that he has reasons to believe that the petitioner's income chargeable to tax for the assessment year 2009-10 has escaped assessment within the meaning of Section 147 of the Act. The other order which is impugned in this writ petition is the order passed by the 1st respondent dated 25.10.2016 rejecting the petitioner's objection for reopening.

2. As mentioned above, the assessment year is 2009-10. The petitioner filed the return of income on 26.09.2009 under Section 139(1) of the Act declaring loss. The return was selected for scrutiny and notices under Section 143 (2) and Section 142 (1) of the Act were issued. The petitioner would state that during the assessment proceedings, the case of the petitioner was referred to the Transfer Pricing Officer (herein after referred as 'TPO' for brevity) under Section 92 CA (1) of the Act, for determination of the arm's length price of international transaction done by the petitioner with its associated enterprises.

3. The petitioner participated in the assessment proceedings as well as in the proceedings before the TPO. The TPO vide order dated 27.12.2012 under Section 92 CA (3) of the Act accepted arm's length price of the international transactions done by the petitioner with the associated enterprises. The petitioner's case is that their Assessing Officer after considering the order of the TPO and independently examining the submissions / documents placed on record by the petitioner, completed the assessment vide order dated 25.02.2013 passed under 143(3) of the Act, and assessed the total loss of the petitioner after making certain disallowances by the impugned notice dated 24.03.2016. The 1st respondent seeks to reopen the assessment for the relevant year. Pursuant to such notice, the petitioner vide letter dated 03.05.2016 reiterated the stand taken in the return dated 20.04.2016. Apart from that they sought for copy of the reasons recorded by the 1st respondent under Section 148 of the Act. The 1st respondent vide letter dated 04.05.2016 provided the reasons for reopening. The petitioner by their letter dated 17.05.2016 filed their objection to the initiation of re-assessment proceedings, among other things stating that the impugned notice is beyond

jurisdiction, barred by limitation, based on change of opinion etc., and hence liable to be quashed. The 2nd respondent by impugned order dated 25.10.2016, rejected the objections raised by the petitioner.

4. Mr.Ajay Vohra, learned senior counsel appearing for Mr.N.P.Vijayakumar, learned counsel for petitioner invited the attention of this Court to the audited financial statement of the petitioner for the financial year ending 31.03.2009 which includes the Profit and Loss Account, schedule of Fixed Assets, other Operating expenses etc., The learned senior counsel referred to the notes to financial statements to show the background of the Company, its significant accounting policies which includes Fixed Assets and Capital work in progress, research and development expenses and borrowing costs. Referring to paragraph 13 of the notes to financial statement, it is pointed out that the petitioner's Company was in the process of setting up a plant for manufacture of commercial vehicles and the project developmental expenditure includes Rs.805,450,136/- towards research and development.

5. The learned counsel referred to the Form No.3CEB (under Rule 10 E of the Rules) which is the report from the Accountant of the petitioner as required to be furnished under Section 92 (E) relating to international transaction(s). In the said report specific reference was made to the notes under paragraph 13 to emphasize that it was clearly stated by the petitioner that there has been no production during the previous year ended 31.03.2010. It is further submitted that the Assessing Officer issued notice under Section 142(1) of the Act dated 29.10.2010, for which the petitioner submitted their reply dated 08.11.2012 along with five annexures of which annexure no.1 pertains to brief note on the nature of the business activity of the Company and submitted that in the said brief note, it has been stated that the Company has signed a Memorandum of Understanding with the Government of Tamil Nadu to set up a Truck manufacturing facility at SIPCOT, Oragadam over 398 acres of land. Further, the brief note refers to the in-house R&D facility activity for research and development of new products and variants towards supporting its manufacturing activity.

6. The learned senior counsel then referred to the order passed by the TPO dated 27.12.2012, wherein the officer has noted that the petitioner proposes to start commercial production in the year 2012. Further, it was pointed out that the details of the international transactions and the payment for research and development charges paid to their associated enterprises in Germany. Thus, it is a case of the petitioner that the Assessing Officer, while completing the scrutiny assessment and passing the order dated 24.01.2013 took note of

the referral made to the TPO, the stand taken by the assessee that they are approaching the ICICI bank for obtaining a loan of Rs.2,200/- crores for the purpose of seting up the facility for manufacture of commercial vehicles and specifically in paragraph no.4.1 (iv), the Assessing Officer has noted that during the relevant year, the Company has not commenced production and observed that during the pre-production period, the expenditure incurred by the assessee such as interest on loans, commitment charges, project appraisal fee, loan processing fees in whatever name it is called, formed part of capital employed in industrial undertaking. Further the Assessing Officer noted the submission of the assessee that after the Hero group exited from the joint venture in 2009 and the Company became a wholly owned subsidiary of Daimler AG, it started its commercial production only in the financial year 2008-09, relevant to the assessment year 2009-10. Further, it is pointed out that in paragraph 6.2, the Assessing Officer examined the case and found that disallowances under Section 14A requires to be made in accordance with 3rd limb of Rule 8 and accordingly computed the same. Therefore, it is the submission of the learned counsel that the Assessing Officer, while completing the scrutiny assessment, all materials were available with the Assessing Officer and they were considered and order was passed and the impugned proceedings is a clear case of change of opinion. It is further submitted that the reasons for reopening states that the assessee has not fully and truly disclosed the material fact that they had not commenced its business during the year and mere production of the account books or other evidence before the Assessing Officer will not necessarily amount to disclosure within the meaning of the explanation (1) of Section 147 of the Act. It is submitted that the petitioner vide reply dated 17.05.2016 stated that the reasons furnished do not indicate any failure on the part of the assessee, specifically disclosed truly and fully any material fact necessary for assessment and hence reopening is without jurisdiction. Further it was pointed out that from the reading of the reasons for reopening, it is evidently clear that the belief of the Assessing Officer is purely based on the existing information which was provided during the course of original assessment proceedings and based on the return of income filed for the subject assessment year. The assessee referred to several decision to support their contention that reassessment of income beyond four years is bad in law where the cumulative conditions stipulated under Section 147 of the Act are not satisfied; In the absence of fresh tangible material on record, reassessment is invalid; the mere change of opinion does not constitute reason to believe that income chargeable to tax has escaped assessment and reassessment merely on the basis of denial of deduction claimed in the subsequent year is invalid, as no fresh tangible material is available. The petitioner referring to the decision of the Hon'ble Supreme Court of India in the case of GKN Driveshafts (India) Limited. vs. ITO reported in 259 ITR 19 requested that a speaking order be passed on their objection, the respondents vide impugned order dated 25.10.2016 has rejected the petitioner's objections stating that there has been no discussion about the reasons for which the case has been reopened now in the original assessment order, Hence no opinion has been formed in this regard which may not amount to change of opinion. Further in the original assessment, there is no discussion, no details were called for, no finding, either positive or negative was arrived at during the course of original assessment. Hence there is no question of change of opinion. That mere production of books of account by assessee before the Assessing Officer, there can be no presumption that all books were seen by the Assessing Officer and it is the duty of the assessee to show all the relevant particulars in books of accounts, not mere production of books. The 1st respondent proceeded to refer certain paragraphs of the decision in the case of Calcutta Discount Co. Limited vs. Income Tax Officer reported in 1961 [41] ITR 191 (SC). We need not refer to those paragraphs as the Assessing officer had referred to the minority view recorded in the said judgment and therefore, misdirected himself in relying on those paragraphs. Therefore to that extent, the observations and findings in the impugned order should be eschewed. Further it is stated that sufficiency of reasons for reopening cannot be questioned, once existence of materials is evident. Therefore, the 1st respondent observed that the merits of the case will be analysed during the assessment proceedings by giving due opportunity of hearing to the assessee and so rejected the petitioner's objections.

7. The learned senior counsel submitted that there is no failure on the part of the assessee to make full and true disclosure of all particulars relevant for assessment and the Assessing Officer on consideration of the materials placed before him had completed scrutiny assessment under Section 143 of the Act and present attempt of the 1st respondent is to reopen the same solely on account of change of opinion. The assessee having disclosed clearly the manner of computation of income under the Head Profits and Gains from Business or Profession. Apart from adjustment in respect of expenditure incurred prior to the set up of the business, there can be no reopening. It is further submitted that Assessing Officer in the course of regular assessment proceedings formed an opinion that the factory was under construction, commercial production had not commenced not withstanding that the business of the petitioner being a composite one had been set up, expenses for setting up of the plant for manufacturing operations had been capitalized. The profit/loss from the business which had already been set up, notwithstanding that manufacturing activity had not commenced, was to be computed under the Head Profits and Gains

from business or profession. Therefore, it is submitted that the present reassessment proceedings is merely an attempt to reappraise the materials and evidences already on record, predicated on mere change of opinion, which is impermissible. The following decisions were referred to support the propositions as framed by the learned senior counsel for the petitioner.

(i).Reasons do not record failure on part of the assessee to disclose true and material facts-reassessment invalid:
a.Fenner India Ltd.v.DCIT (Mad): 241 ITR 672 (Mad)
b.Avtec Ltd. v. DCIT:395 ITR 434 (Del)

(ii).Full and true disclosure - reassessment invalid:
Karti P.Chidambaram v. ACIT: (2017) 88 taxmann.com 27 (Mad)

(iii).Explanation 1 to section 147 - not applicable
CIT v. Baer Shoes(India) (P.) Ltd:331 ITR 435 87(Del)

(iv).Re-assessment on mere "change of opinion"- invalid
CIT v. Kelvinator of India Ltd:320 ITR 561 (SC)
(v).Re-assessment in absence of fresh tangible material - invalid
CIT v. RPG Transmissions Ltd:359 ITR 673 (Mad)

8. Mrs.Hema Murali Krishnan, learned senior standing counsel for the Revenue sought to sustain the impugned proceedings by contending that there is a clear failure on the part of the assessee in making full and true disclosure and while completing the scrutiny assessment, the assessing officer will not go into the details contained in Form III CEV, which will be looked into only by Transfer Pricing Officer and only in this document, the assessee has stated that production activity has not commenced during the relevant year. Therefore, the Assessing Officer did not go into the aspect whether production had commenced and made certain observations in paragraph 4.1(4), which shows that the Assessing Officer was of the view that commercial production was commenced in the assessment year 2009-10. Thus, in the absence of any opinion being formed with regard to commencement of business, it is not a case of change of opinion.

9. Relying upon the decision of the Hon'ble Supreme Court in the case of A.L.A firm Vs. CIT reported in 1991 (55) taxmann 497 (SC), it was submitted that it is not necessary that the information based on which reopening is made, must be extraneous to the record. Further, sufficiency of the reasons for reopening cannot be gone into and the petitioner should be directed to participate in the assessment proceedings. To support such contentions, reliance was placed on the decisions on the Hon'ble High Court of Rajastan in the case of CIT vs Uma Chand Nahar, reported in 2007 (295) ITR 403 (Rajastan)

10. In reply, the learned senior standing counsel for the petitioner reiterated the factual submissions and laid emphasis on the notes to the accounts, stating that it is a very important document which was considered by the Assessing Officer, while completing the scrutiny assessment. Further, it is submitted that the decision of the Hon'ble Supreme Court of India in A.L.A firm(Supra) was rendered in the context of the old law, which has been considered and distinguished by the Hon'ble High Court of Delhi(Delhi) in PCIT vs. TATA Power Delhi Distribution Limited: ITA No.689 of 2016 dated 04.11.2016. By way of rejoinder of the submission, the learned senior standing counsel for the Revenue referred to the decision of the Hon'ble Supreme Court of India in Sowdagar Ahmed Khan Vs. ITO, reported in 1968 (70) ITR 79 (SC) and pointed out that the assessee does not discharge his duty to disclose fully and truly the material facts by merely producing the books of account or other evidences.

11. Heard, the learned counsel for the parties and perused the materials placed on record.

12. Before, I proceed to consider the factual aspects, it would be necessary for this Court to first note the legal position with regard to the exercise of powers by the first respondent under Section 147 of the Act. For this purpose, I would refer to one of the earliest decisions on the issue namely, the decision of the Hon'ble Supreme Court in Calcutta Discount Company Limited Vs. ITO, reported in 1961 (41) ITR 191 (SC). The said appeal was against the decision of the Division Bench of the Calcutta High Court, which reversed the order passed by the Single Bench under Article 226 of the Constitution of India, pertaining to reopening of the assessment under Section 34 of the Income Tax Act, 1948. The legal principles laid down in the said decisions are culled out as hereunder:

(i)Duty of disclosing of primary facts relevant to the decision of the question before the Assessing Authority lies on the assessee.

(ii)When some account books or other evidences has been produced, there is no duty on the assessee to disclose further facts, which on due diligence, the income tax officer might have discovered.

(iii) Duty on the assessee does not extend beyond the full and truthful disclosure of all primary facts.

(iv)Once all primary facts are before the Assessing Authority, he requires no further assistance by way of disclosure.

(v) It is for the Assessing Authority to decide what inferences of facts can be reasonably drawn and what legal inferences have ultimately to be drawn.

(vi) It is not for somebody else-far less the assessee - to tell the Assessing Authority what inferences, whether of facts or law, should be drawn.

(vii) It is meaningless to demand that the assessee must disclose what inferences – whether of facts or law, the Assessing Officer would drawn from the primary facts.

(viii) If from primary facts, more than one inference could be drawn, it would not be possible to say that the assessee should have drawn any particular inference and communicated it to the Assessing Authority. Therefore, the duty of the assessee is to disclose fully and truly all primary relevant facts, it does not extend beyond this.

(ix) If there were in fact, some reasonable grounds for thinking that there had been any non disclosure as regards any primary fact, which could have a material barring on the question of under assessment, that would be sufficient to give the income tax officer to issue notices for reopening.

(x) Whether, these grounds were adequate or not for arriving at the conclusion that there was a non disclosure of material facts would not be open for the Courts investigation.

(xi) It is the duty of the assessee, who wants the Court to hold that the jurisdiction was lagging, to establish that the ITO had no material at all before him for believing that there has been such non disclosure.

13. The legal principle which can be culled out from the decision of this Court in Fenner (India) Limited Vs. Deputy Commissioner of Income Tax, reported in 241 ITR 672 (Madras). When power is invoked under Section 147 after the expiry of four years from the end of the assessment year, further pre-condition for such exercise is imposed by the proviso namely that there has been failure on the part of the assessee to disclose fully and truly all material facts necessary for his assessment for that assessment year. Mere escape of income is insufficient to justify the initiation of action after the expiry of four years. Such escapement must be by reason of the failure on the part of the assessee to truly and fully disclose the material facts

necessary for the assessment. The duty of an assesee is limited to fully and truly disclosing all the material facts and is not required to prepare a draft assessment order.

14. Bearing the above legal principle in mind, we may look into the factual scenario in the case on hand. As pointed out the reasons for reopening, the Assessing Officer would admit that he has referred to the details mentioned in the annexure to the return filed by the assessee for the assessment year 2009-10. Thus, there was no independent material to come to the conclusion that there has been no full and true disclosure made by the assessee. In such circumstances, it has to be seen whether the 1st respondent was justified in reopening the assessment year The revenue contends that they can do so, based on the decision in A.L.A firm (supra). The High Court of Delhi in the recent decision in the case of TATA Power Delhi Distribution considered this very issue wherein the Revenue relied upon the decision in A.L.A firm. It was pointed out that the expression "reason to belief" was subject matter of the extensive discussion by the Full Bench of the Hon'ble High Court of Delhi, in CIT Vs. Kelvinator of India Limited, reported in 256 ITR 1 (Delhi) and the Hon'ble Supreme Court considered the correctness of that judgment and held that information received by the Assessing Officer, after completion of assessment alone, is the sound foundation for exercising power under Section 147 read with Section 148. Therefore, the Court rejected the contention of the Revenue by placing reliance on the decision in A.L.A. Firm. Further, it was pointed out that the judgment in A.L.A. Firm is concerned, assessment was for the year 1961-62, Section 147 was amended in 1989, Consequently, the declaration of law in A.L.A. Firm was of the pre existing law and the law as existed was dealt with in Kelvinator of India Limited(Supra). At this juncture, it would be relevant to refer to the operative portion of the Judgment of the Hon'ble Supreme Court of India in Kelvinator of India Limited, reported in 256 ITR 1 (Delhi) and it is relevant to extract paragraph No.6 of the same which reads as follows:

> ''6. We must also keep in mind the conceptual difference between power to review and power to reassess. The Assessing Officer has no power to review; he has the power to reassess. But reassessment has to be based on fulfilment of certain preconditions and if the concept of ''change of opinion'' is removed, as contended on behalf of the Department, then, in the garb of reopening the assessment, review would take place. One must treat the concept of ''change of opinion'' as an in-built test to check abuse of power by the Assessing Officer. Hence, after 1st April, 1989, the Assessing Officer has power to reopen, provided there is ''tangible material'' to come to the conclusion that

there is escapement of income from assessment. Reasons must have a link with the formation of the belief. Our view gets support from the changes made to Section 147 of the Act, as quoted hereinabove. Under the Direct Tax Laws (Amendment) Act, 1987, Parliament not only deleted the words ''reason to believe'' but also inserted the word ''opinion'' in section 147 of the Act. However, on receipt of representations from the companies against omission of the words ''reason to believe'', parliament reintroduced the said expression and deleted.''

16. In the light of the above legal position, the impugned proceedings are liable to be set aside for the sole reason that there was no tangible material available with the Assessing Officer except that which was disclosed in the return of income filed by the petitioner for the relevant assessment year. This has been held to be not a sound foundation for exercising power under Section 147 read with Section 148 of the Act. This would be sufficient to set aside the impugned proceedings. However, since elaborate submissions were made on either side, touching upon the factual issues only to test whether reopening was justified or whether it was a change of opinion. I proposed to consider the said issue. The question revolves upon whether the petitioner had made full and true disclosure with regard to the year of commencement of business. The assessee would contend that there has been full and true disclosure.

17. The learned senior counsel for the assessee pointed out that this aspect was mentioned in the return of income and duly explained in the notes to the financial statements, which forms part of the return of income and specifically dealt with by the TPO, as it was disclosed by the assessee in Form No.3 CEB. The Assessing Officer issued notices under Section 142(1) of the Act and called for information, which were furnished along with letter dated 08.12.2012, a brief note on the business activity of the Company was furnished which shows that the petitioner was to set up a truck manufacturing facility with R & D facility activity for Research and Development. The TPO considered this issue and while passing the order dated 27.12.2017, specifically recorded that the commercial production proposes to start in the year 2012. This material was available and considered by the Assessing Officer as could be seen from para 2 of the scrutiny assessment order dated 24.01.2013.

18. The learned senior standing counsel for the Revenue would submit that the Assessing Officer will not look into Form No.3 CEB and it is for the TPO, to take note of the same and only in that said document, it has been stated that production has not commenced. I am unable to countenance the submission of the learned counsel for more than one reason. Firstly,

assessment proceedings are not a one way proceedings, even in the case of the assessee, the Assessing Officer while completing the regular assessment, called for details and documents which were furnished by the assessee. As held by the Hon'ble Supreme Court in Calcutta Discount Company Limited Vs. ITO, reported in 1961 (41) ITR 191 (SC), nothing more is required on the part of the assessee except to furnish all material facts. There is sufficient indication to show that the Assessing Officer considered the order passed by the TPO. This would be sufficient to hold that the materials which were placed in Form No.3 CEB, resulting in an order dated 27.12.2012, was part of the assessment file, perused by the Assessing Officer, but for which he would not have referred to the same in paragraph 2. Even assuming the Assessing Officer did not look into the Form No. 3 CEB. he is bound to look into the order passed by the TPO, as he is required to see any other additions have been made. This is so because the order passed by the TPO is binding on the Assessing Officer. Thus, I have no hesitation to hold that the materials disclosed by the assessee were available with the Assessing Officer and it is from such material, the present impugned reopening proceedings have been initiated. Thus, the respondent had initiated proceedings purely based on existing information which was provided by the assessee in the course of original assessment and based on the return of income filed by the assessee for the relevant year. The petitioner before the Assessing Officer placed the profit and loss account and the balance sheet and the relevant annexures and notes to the financial statements. The notes are important material because it would disclose the details pertaining to various entries in the profit and loss account and balance sheet and explain the stand taken by the assessee. So far as the fixed assets is concerned in the balance sheet, the petitioner has indicated that the capital work is in progress.

19. Thus, in the absence of any new material in the hands of the Assessing Officer or discovery of some materials or a new insight after the completion of the original assessment, the question of reopening does not arise. The conclusion arrived by the Assessing Officer in the impugned order that merely the petitioner has produced books of account before the Assessing Officer and that there is no presumption that all the books were seen by the Assessing Officer is factually incorrect, as during the course of assessment proceedings, documents and evidences were called for from the assessee which were produced and after perusal of the same, the assessment was completed. As pointed out in several decisions, it is for the Assessing Officer to arrive at a conclusion based on the materials produced and it is not for the assessee to suggest as to what conclusion that should be arrived as it has been held that the assessee is not expected to submit a draft assessment order.

20. Thus, for all the above reasons, I am of the considered view that the impugned reopening proceedings is a clear case of change of opinion as there has been full and true disclosure by the assessee at the time of scrutiny assessment/original assessment. The Assessing Officer had no tangible material to come to a conclusion that there was no full and true disclosure and the reopening is based on the materials available on record i.e., in the return of income filed by the assessee for the relevant assessment year and based on such material, reopening could not have been done as it has been held that information received by the Assessing Officer, after the completion of the assessment alone is sound foundation for exercising power under Section 147 read with Section 148 of the Act.

21. Thus, for the above reasons, the impugned proceedings are liable to be set aside. In the result, the writ petition is allowed and the impugned proceedings are quashed. Consequently connected miscellaneous petitions are also closed. However there shall be no order as to costs.

Sd/-
Assistant Registrar(CS V)
Dated: 07.02.2018

* Error in typing the date of order
shown as 31.01.2015 and corrected
as per order dated 21.06.2018
and made in W.P. 43435/2016.
Sd/- Assistant Registrar(CS V)
Dated: 25.06.2018

//True Copy//

Sub Assistant Registrar

kak/sk

To

1.Deputy Commissioner of Income Tax,
Corporate Circle-1(1),
Room No.511, Wanaparthy Block,
121, M.G.Road, Nugambakkam,
Chennai-600034.

To be substituted to
the order already
despatched on 01.03.2018

2.Assistant Commissioner of Income Tax (OSD),
Corporate Range 1,
Room No.603, 6th Floor,
Wanaparthy Block,
121, Mahatma Gandhi Road,
Aayakar Bhavan, Nungambakkam,
Chennai-600034.

+2cc to Mr.NP.Vijayakumar, Advocate Sr.No.6775
+1cc to Mrs.Hema Karthikeyan, Advocate SR.No.7016

W.P.No.43435 of 2016

LRS(CO)
SM:9.2.2018
SP(25/06/2018)