

It is generally accepted that The Mishkan was inaugurated from Adar 23 until Nissan 1 of the second year of the Exodus. Therefore the text in Exodus 40:2 ordering Moses to erect the Mishkan on Nissan 1 relates to the definitive erection of the Mishkan.

Indeed Rashi, following the Sifrei deduced from the quotation in Nasso (Num 7:1) that the erection of the Mishkan was not performed in one day. Therefore he writes that during the 7 inauguration days, Moses was erecting each day the Mishkan and then he was dismantling it in the morning. On the eighth day, thus on Nissan 1, he did not dismantle it and it remained erected until Iyar 20 of the second year when the camp moved for the first time (See Beha'alotkha Num 10,11). Note that Ramban, in situ, writes that the argument of Rashi is not irrefutable and the sentence can be understood as related to the whole process of inauguration. According to this understanding of Rashi, which is generally accepted, with the only one exception of Rabbi Avraham ibn Ezra, the end of Pekudei, the description of the erection of the Mishkan and the impossibility for Moses to enter the mishkan because the divine cloud rested on the mishkan, all these events happened on Nissan 1, on the eighth day of inauguration.

Therefore the beginning of Vaykra, when G-d calls Moses to enter the mishkan and then the following of the sidra of Vaykra and the beginning of Tsav were thus said to Moses on the first of Nissan, on the 8th day of the inauguration. The drawback of this understanding is then that at the beginning of chapter 8 in the middle of Tsav where it writes

ח את אהרון ואת בניו אתו ואת הבגדים ואת שמן המשחה ואת פר החטאת ואת שני האלים ואת כל המצות.
We are obliged to jump backwards on the first day of the inauguration as Rashi writes
שבעת ימים קודם הקמת המשכן.

And then at the beginning of Shemini we are back on the eighth day of inauguration, on Nissan 1.

Let us now examine the commentary of ibn Ezra on Shemot 40:1.

Ibn Ezra mentions that there is a discussion whether the first of Nissan was the first or the eighth day of inauguration. Once the general opinion considered that the inauguration began on Adar 23, and Moses was dismantling the mishkan each day, necessarily Nissan 1, the eighth day of inauguration was the day of the definitive erection of the Mishkan. It was the 1st of Nissan; on this day the divine cloud recovered the mishkan and prevented Moses to enter it. Therefore the goat which had been burnt and had been the cause of Moses' wrath was considered as the goat of Rosh Hodesh. Ibn Ezra thinks that the inauguration began on Nissan 1, that the mishkan was erected definitively on this first day. Therefore the divine cloud recovered the mishkan on this first day, G-d called him on this first day and therefore Vaykra and Tsav were told to Moses on this first day of Nissan. The eighth day of the inauguration was on Nissan 8 and the goat which, Moses was looking for, was in fact the inauguration's goat prescribed in Vaykra 9:3 in the beginning of Shemini:

ואל בני ישראל תדבר לאמר, קחו שעיר עזים לחטאת ועגל וכבש בני שנה תמימים לעולה.

The first argument of ibn Ezra is that we find Tana'im sharing his position. He quotes the braita in Sifrei referring to the passuk in Beha'alotkha (this braita is also brought in Sukka 25a three lines from bottom

ויהי אנשים אשר היו טמאין לנפש אדם ולא יכלו לעשות הפסח ביום ההוא. אותם אנשים מי היו?... רבי עקיבא אומר: מישאל ואלצפן שהיו עוסקין בנדב ואביהוא...

From the text of the Torah telling that they could not bring the Korban Pessah on this day, the Sifrei learns:

לא היו יכולים לעשות בו ביום אבל היו יכולים לעשות ביום שלאחריו, נמצינו למדים שחל שביעי שלהם להיות ערב פסח.

In other words they were impure because of Tumat meet, they must be sprinkled on the third and the seventh day but they could only have brought the korban Pessah only on the eighth day. On the seventh day, even after the sprinkling, they could not yet bring the Korban Pessah or associate in a korban Pessah. Therefore Erev Pessah or Nissan 14 was their seventh day: Thus their first day when they became impure was Nissan 8. Therefore according to Rabbi Akiba, Nadav and Avihu necessarily died on Nissan 8. Hence the 8th day of inauguration was Nissan 8 and not Nissan 1. Note that the impurity of Michael and Elshaphan the Levites, who were cousins of Aaron, is also the object of discussion. The bodies were lying down in the Kodosh ha Kodashim and they used iron poles to pull the bodies without entering this forbidden area: If they had used wooden poles, they would become richon le tuma and they were not subject to this procedure, only mikva end erev shemesh would have been sufficient. But the iron poles gave them the status of Halal Herev, as if they had touched the bodies. Indeed from the Pasuk in Hukat, Bamidbar 19; 16

וכל אשר יגע בחלל חרב או במת או בעצם אדם או בקבר יטמא שבעת ימים.

Hakhamin learned : חרב הרי הוא כחלל : and therefore the sword which was in contact with a dead body has now the status of אבי אבות הטומאה, as the body itself and if someone is touching it, he becomes אב הטומאה. See Ramban ad locum and Gemara Hulin 72a and 125b.

Rabbi Avraham ibn Ezra has thus found a tana, and not the least, championing his thesis. Now that his thesis has become acceptable and even respectable, he can find convincing elements of proof in the text, what he calls כדמות ראיה, not one big proof but different elements of proof, which should convince the less susceptible to influence.

1. At the end of Tsav, penultimate passuk, it writes: ... ופתח אוהל מועד תשבו שבעת ימים . Now how does this order fit with the theory of Rashi according which the Mishkan was dismantled on each day. Especially where were the door and the entrance of the Ohel Moed when it was dismantled? On the contrary it makes more sense that the Mishkan was already definitively erected the first day.
2. Why indeed, if this was the case, didn't the text mention explicitly that Moshe was dismantling the Mishkan?
3. It is written in the beginning of Shemini: קחו שעיר עזים לחטאת , ואל בני ישראל תדבר לאמר, קחו שעיר עזים לחטאת . This was the goat, which Moshe was looking for because it had been burnt. Why did Elazar and Itamar not eat it?
4. If this goat had been the goat of Rosh Hodesh, why did the text not mention the other sacrifices of this day, two oxen and one ram and seven sheeps. Did the text not mention מלבד עולת החדש: (Vaykra 9; 17) It should have also mentioned: מלבד עולת החדש.

For all these reasons ibn Ezra favors his understanding and considers that the plain understanding of the text is that the Mishkan was erected on Nissan 1 thus on the first day of the first month and the inauguration lasted from Nissan 1 until Nissan 8.

He notes also that they began the construction of the Tempel (the second mishkan) of Solomon on Iyar 2, thus on the second day of the second month. Divrei hayamim II: 3;2

ויחל לבנות בחדש השני בשני בשנת ארבע למלכותו

This fact is certainly not a mere coincidence and it sustains certainly his thesis.