

रजिस्टर्ड डाक ए.डी. द्वारा

: आयुक्त (अपील -I) का कार्यालय, केन्द्रीय उत्पाद शुल्क, :  
: सैन्टल एक्साइज भवन, सातवीं मंजिल, पौलिटैक्नीक के पास, :  
: आंबावाडी, अहमदाबाद- 380015. :

क फाइल संख्या : File No : V2(BAS)54/Ahd-III/2016-17/Appeal-I / 3063 to 3067

ख अपील आदेश संख्या : Order-In-Appeal No.: AHM-EXCUS-003-APP-034-17-18

दिनांक Date : 23.06.2017 जारी करने की तारीख Date of Issue: 12-07-17

श्री उमाशंकर आयुक्त (अपील-I) द्वारा पारित

Passed by Shri Uma Shanker Commissioner (Appeals-I) Ahmedabad

ग \_\_\_\_\_ आयुक्त, केन्द्रीय उत्पाद शुल्क, अहमदाबाद-III आयुक्तालय द्वारा जारी  
मूल आदेश सं \_\_\_\_\_ दिनांक : \_\_\_\_\_ से सृजित

Arising out of Order-in-Original: AHD-STC-003-DYC-013 Date: 28.03.2012 Issued by:  
Deputy Commissioner, Central Excise, Din: Kalol, A'bad-III.

ध अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the Appellant & Respondent

**M/s. Anika Communication**

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :

**Revision application to Government of India :**

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अंतर्गत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अवर सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, रूसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4<sup>th</sup> Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रक्रिया के दौरान हुई हो।

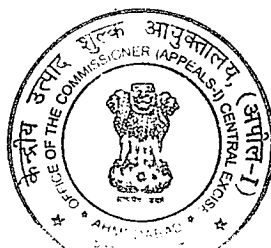
(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

(C) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.



ध अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35- णबी/35-इ के अंतर्गत:-

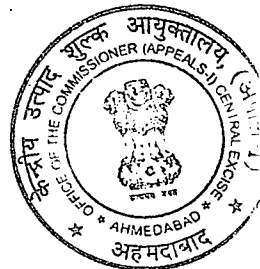
Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ-20, न्यू मैटल हास्पिटल कम्पाउण्ड, मेघानी नगर, अहमदाबाद-380016.

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at O-20, New Metal Hospital Compound, Meghani Nagar, Ahmedabad : 380 016. in case of appeals other than as mentioned in para-2(i) (a) above.

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 की धारा 6 के अंतर्गत प्रपत्र इ.ए-3 में निर्धारित किए अनुसार अपीलीय न्यायाधिकरणों की गई अपील के विरुद्ध अपील किए गए आदेश की चार प्रतियाँ सहित जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रुपए 5 लाख या उससे कम है वहां रुपए 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रुपए 5 लाख या 50 लाख तक हो तो रुपए 5000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रुपए 50 लाख या उससे ज्यादा है वहां रुपए 10000/- फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से रेखांकित बैंक ड्राफ्ट के रुप में संबंध की जाये। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक की शाखा का हो

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated



(3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढ़ी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

(4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall bear a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(6) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्टेट) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 की धारा 35F के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 29) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1994 की धारा 43 के अंतर्गत सेवाकर को भी लागू की गई है, द्वारा निश्चित की गई पूर्व-राशि जमा करना अनिवार्य है, बशर्ते कि इस धारा के अंतर्गत जमा की जाने वाली अपेक्षित देय राशि दस करोड़ रुपए से अधिक न हो

केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत "माँग किए गए शुल्क" में निम्न शामिल है

- (i) धारा 11 डी के अंतर्गत निर्धारित रकम
- (ii) सेनवैट जमा की ली गई गलत राशि
- (iii) सेनवैट जमा नियमावली के नियम 6 के अंतर्गत देय रकम

→ आगे बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम, 2014 के आरम्भ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्जी एवं अपील को लागू नहीं होंगे।

For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994 provided the amount of pre-deposit payable would be subject to ceiling of Rs. Ten Crores,

Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

→ Provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

(6)(i) इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

(6)(i) In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



ORDER-IN-APPEAL

This appeal has been filed by M/s Anika Communication, L-2, Ground Floor, Manthan Complex, Nr.Sun 86 Step Club, Satadhar Char Rashta, Sola Road, Ahmedabad [hereinafter referred to as "the appellant"] against Order-in-Original No.AHD-STC-003-DYC-013 dated 28.03.2012 [hereinafter referred to as "the impugned order"] passed by the Deputy Commissioner of Central Excise, Kadi Division, Ahmedabad-III [hereinafter referred to as "the adjudicating authority"].

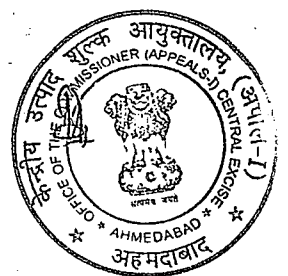
2. Briefly stated, the facts of the case is that the investigation initiated against the appellant revealed that they had indulged in evading payment of service tax on the Commission earned/received by them from M/s Bharti Airtel Ltd for providing the service of "Promotion or marketing or sale of goods (SIM Card). Accordingly, a show cause notice dated 08.10.2009 was issued to the appellant for a demand of Rs.8,024/- with interest and penalty by alleging that the service provided by the appellant falls under the service of "Business Auxiliary Service" and appellant had not discharged the Service tax liability on the commission received on distribution of the said SIM cards from the principal for the period from 2004-05 to 2008-09. Vide the impugned order, the adjudicating authority has confirmed the demand with interest and also imposed penalty under Section 76,77(1), 77(2), 77(1)(c) and 78 of the Finance Act.

3. Being aggrieved, the appellant has filed the present appeal on the grounds that the transaction of SIM cards has been accepted as sale of goods by Hon'ble Supreme Court in the case of Bharat Sanchar Nigam Ltd; that the Hon'ble Trinubal in the case of M/s BPL Mobile Communication Ltd, in the case of South East Corporation and in the case of Vallamattam Communication has been accepted that the transaction to be a sale of goods and service tax cannot be leviable under Business Auxiliary service. In view of above decision demand and penalty is not sustainable.

4. A personal hearing in the matter was held on 19.04.2017 and Shri P.G.Mehta, Advocate appeared for the same. He reiterated the grounds of appeal.

5. I have gone through the facts of the case and submissions made by the appellant in the appeal memorandum as well at the time of personal hearing. The limited issue to be decided in the matter is as to whether the Commission received by the appellant on purchasing of prepaid SIM card from M/s Bharti Airtel Ltd and selling them to the ultimate customers are liable for service tax or otherwise.

6. I observe that the appellant has filed the present appeal on 28.11.2016 against the impugned order dated 28.03.2012 stating that they have received the said impugned order on 22.10.2016. From the records, I find that the impugned order was served to the appellant under the provisions of Section 37C of the Central Excise Act, 1944 made applicable to the Service Tax vide Section 83 of the Finance Act, 1994 at their registered premises immediately on issue of the impugned order dated 28.03.2012. It is the obligation on the part of the appellant to inform the department if any changes in the



address of the registered premises. On records, I further find that the appellant have not got amended their address with the concerned office or even not informed their new address to the department. However, on enquiry by the authorized person of the appellant, a copy of the impugned order was given to the appellant by the department vide letter dated 20.10.2016 for payment of outstanding dues. However, they have filed the instant appeal, considering the date of communication of the impugned order as 20.10.2016. Since the department has delivered the impugned order at their registered premises as per provisions of the Central Excise Act in the year 2012, I am of the considered view that the date of communication of the impugned should be treated as the date on which the impugned order was served under Section 37 C of the Act. In the circumstances, I find that the appellant has filed the instant appeal after expiry of prescribed time of two months (can be condoned the delay for further one month) as prescribed under Section 35 of the Central Excise Act, 1994. Therefore, the same is hit by limitation under the provisions of Section 35 of the Act.

7. Now I wish to discuss the merit of the case. As regards merit of the case, I observe that the appellant has argued in the matter that as per various decisions of Hon'ble Tribunal, sale of SIM card is not liable for service tax as the service provider was paying Sales Tax/VAT; that transaction of sale of SIM cards has been accepted as sale of goods by the Hon'ble Supreme Court in case of M/s BSNL [2006 (2) STR 161].

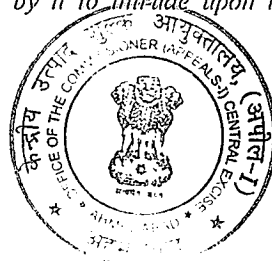
8. I observe that in the instant case, the undisputed facts revealed that the appellant had received commission on distribution of SIM cards from the principal. I observe that the decision of the Hon'ble Supreme Court in case of M/s BSNL relied on by the appellant is distinguishable from the facts of the present case. The issue involved in the case of M/s BSNL is relating to inclusive of value of SIM card in the taxable value and accordingly the Hon'ble Court has remanded the case to Sales Tax authorities for determination of issue relating to SIM cards to the Sales Tax authority as per following observation.

*81. This does not however allow State to entrench upon the Union List and tax services by including the cost of such service in the value of the goods. Even in those composite contracts which are by legal fiction deemed to be divisible under Art. 366(29A), the value of the goods involved in the execution of the whole transaction cannot be assessed to sales tax. As was said in Larsen & Toubro v. Union of India (supra) :-*

*"The cost of establishment of the contractor which is relatable to supply of labour and services cannot be included in the value of the goods involved in the execution of a contract and the cost of establishment which is relatable to supply of materials involved in the execution of the works contract only can be included in the value of the goods".*

*82. For the same reason the Centre cannot include the value of the SIM cards, if they are found ultimately to be goods, in the cost of the service. As was held by us in Gujarat Ambuja Cements Ltd. v. Union of India (2005) 4 SCC 214, 228.*

*"This mutual exclusivity which has been reflected in Article 246(1) means that taxing entries must be construed so as to maintain exclusivity. Although generally speaking, a liberal interpretation must be given to taxing entries, this would not bring within its purview a tax on subject-matter which a fair reading of the entry does not cover. If in substance, the statute is not referable to a field given to the State, the Court will not by any principle of interpretation allow a statute not covered by it to intrude upon this field."*



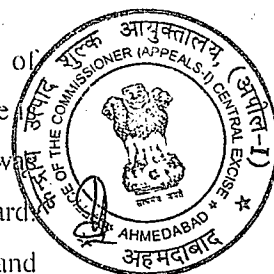
I further observe that, the decision of Hon'ble Tribunal, Bangalore in case of M/s South East Corporation [2007(8)STR 405] as cited by the appellant, I observe that the Hon'ble Tribunal has held that "the appellant have only received certain amount of profit, which is ultimately a business practice when goods sold in the market....There is no service carried out by the appellant but actually they have done the activity of purchase and sale which come within the purview of 'sale of goods' and sale tax is attracted. products and it comes within the ambit of Business Auxiliary Service is not correct finding especially, in the light of the appellants having paid full value for the SIM Cards to the BSNL and sold the same on the profit margin". The fact of the above referred case of M/s South East Corporation is also distinguishable from the facts of the present case. In the instant case, the appellant was receiving certain commission from the principal on distribution of SIM cards, whereas in the case of M/s South East Corporation, they had sold the SIM card on profit. Therefore, the said case law is not applicable to the present case.

9. Further, I observe that by noting the decision of M/s BSNL, the Hon'ble Supreme Court in the case of Idea Mobile Communication Ltd [2011 (23) STR 433] has held that the amount received towards SIM card will form part of taxable service. The Hon'ble Court has held that"

*"18. The sales tax authorities have themselves conceded the position before the High Court that no assessment of sales tax would be made on the sale value of the SIM Card supplied by the appellant to their customers irrespective of the fact whether they have filed returns and remitted tax or not. It also cannot be disputed that even if sales tax is wrongly remitted and paid that would not absolve them from the responsibility of payment of service tax, if otherwise there is a liability to pay the same. If the article is not susceptible to tax under the Sales Tax Act, the amount of tax paid by the assessee could be refunded as the case may be or, the assessee has to follow the law as may be applicable. But we cannot accept a position in law that even if tax is wrongly remitted that would absolve the parties from paying the service tax if the same is otherwise found payable and a liability accrues on the assessee. The charges paid by the subscribers for procuring a SIM Card are generally processing charges for activating the cellular phone and consequently the same would necessarily be included in the value of the SIM Card.*

*19. There cannot be any dispute to the aforesaid position as the appellant itself subsequently has been paying service tax for the entire collection as processing charges for activating cellular phone and paying the service tax on the activation. The appellant also accepts the position that activation is a taxable service. The position in law is therefore clear that the amount received by the cellular telephone company from its subscribers towards SIM Card will form part of the taxable value for levy of service tax, for the SIM Cards are never sold as goods independent from services provided. They are considered part and parcel of the services provided and the dominant position of the transaction is to provide services and not to sell the material i.e. SIM Cards which on its own but without the service would hardly have any value at all. Thus, it is established from the records and facts of this case that the value of SIM cards forms part of the activation charges as no activation is possible without a valid functioning of SIM card and the value of the taxable service is calculated on the gross total amount received by the operator from the subscribers. The Sales Tax authority understood the aforesaid position that no element of sale is involved in the present transaction."*

10. From the above, I observe that the issue regarding amount received towards of sale of SIM card is no more *res integra*. However, the issue involved in the instant case is differentiating. I observe from the facts of the instant case that the appellant was receiving certain amount as Commission from the principal on distribution of SIM cards. The appellant has engaged in distributing of SIM card of M/s Bharti Airtel Ltd and received consideration as Commission for the business of selling and marketing of post



paid SIM cards from the principal which clearly falling under definition of 'Business Auxiliary Service' under Section 65(19) of the Finance Act, 1944. In the circumstances, the adjudicating authority has rightly held that the said amount received as Commission from the principal is liable service tax.

11. I observe that similar issue has been decided by Hon'ble Tribunal, Ahmedabad in the case of M/s M.K.Telecome [2012 (27) S.T.R. 375 (Tri. - Ahmd.)]. The findings of the Hon'ble Tribunal are as under:

*"I find that the activity rendered by the appellant is of purchasing of prepaid SIM cards from Vodafone Essar Gujarat Ltd. and selling them to the ultimate customers or through dealers. For doing such an activity, M/s. Vodafone Essar Gujarat Ltd. given an amount as a commission which according to the Revenue is liable for service tax. I find that the issue involved in this case is of Service tax liability on the commission received was the question in dispute before the Tribunal in various matters. Recent judgment of the Tribunal in the case of Idea Cellular selling SIM cards has held that it will amount to rendering of services. In my considered view, appellant could have entertained a bona fide belief that there is no liability for services rendered during the relevant period.*

*10. In view of the foregoing, in my considered opinion, benefit of Section 80 of the Finance Act, 1994 can be extended to the appellant in this case. Invoking the discretion given under provisions of Section 80, I find that the appellant has given a justifiable reason for setting aside the penalty imposed under Section 78 of the Finance Act, 1994."*

12. In view of above, the appeal fails on merit also. Therefore, I reject the appeal filed by the appellant.

*उमा शंकर*

(उमा शंकर)

आयुक्त (अपील्स - I)

Date: 23/06/2017

Attested

*Mohan V.V.*  
(Mohan V.V)  
Superintendent (Appeal-I)  
Central Excise, Ahmedabad

BY R.P.A.D.

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Copy to:

1. The Chief Commissioner of Central Excise Zone, Ahmedabad.
2. The Commissioner of Central Excise, Ahmedabad-III.
3. The Additional Commissioner,(Systems) Central Excise, Ahmedabad - III
4. The Dy./Asstt. Commissioner, Central Excise, Division -Kalol, Ahmedabad-III
- ✓ 5. Guard file
6. P. A. file.

