



क फाइल संख्या : File No : **V2/97/GNR/2017-18**

ख अपील आदेश संख्या : Order-In-Appeal No.: **AHM-EXCUS-003-APP-01-17-18**

दिनांक Date : **27.04.2018** जारी करने की तारीख Date of Issue: **6/6/2018**

श्री उमाशंकर आयुक्त (अपील) द्वारा पारित

Passed by **Shri Uma Shanker** Commissioner (Appeals) Ahmedabad

ग अपर आयुक्त, केन्द्रीय उत्पाद शुल्क, अहमदाबाद-III आयुक्तालय द्वारा जारी मूल आदेश : **AHM-CEX-003/ADC/034/16-17** दिनांक : **14.10.2016** से सृजित

Arising out of Order-in-Original: **AHM-CEX-003/ADC/034/16-17**, Date: **14.10.2016** Issued by: Additional Commissioner, Service Tax, Div:Gandhinagar, H Q, Ahmedabad-III.

घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the **Appellant** & Respondent

M/s. Sakar Glaze Tiles Pvt Ltd

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, संसद 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, 4th 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 मैन्टल 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 ओर लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहां रूपए 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या 50 लाख तक हो तो रूपए 5000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहां रूपए 10000/- फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से रेखाकित बैंक ड्राफ्ट के रूप 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 पढी 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 अनुसूचि-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 (सीस्तेत) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 की धारा 34फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 29) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1994 की धारा 23 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 रूपए 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 होगा।

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. Sakar Glazed Tiles Pvt. Ltd., 46/2, Rajpura, Taluka Mansa, Dst: Gandhinagar (hereinafter referred to "as the appellants") against the Order-in-Original number AHM-CEX-003-ADC-DSN-034-16-17 dated 14.10.2016 (hereinafter referred to as "the impugned order") passed by the then Additional Commissioner, Central Excise, Ahmedabad-III (hereinafter referred to as "the adjudicating authority").

2. Brief facts of the case are that the appellants are engaged in the manufacture of vitrified and broken tiles falling under Chapter 69 of the Central Excise Tariff Act, 1985 and holding Central Excise registration number AADCS3760KXM002. The appellants were also registered under Service Tax having registration number AADCS3760KST002 and were availing the facility of CENVAT credit under the CENVAT Credit Rules, 2004. During the course of audit and on scrutiny of documents, it was observed that they had availed CENVAT credit to the tune of ₹ 15,64,712/- on the strength of invoices of MS angle, MS beam, TMT bar, cement, jointing sheet, MS plate, MS coil, MS channel, SS sheet. SS coils etc. falling under Chapter 72 of CETA, 1985 as capital goods which were used for laying foundation or making of structures for support of capital goods and used for repair and maintenance of capital goods. On further scrutiny, it was detected that the appellants had taken CENVAT credit of Service Tax valued at ₹ 2,15,895/- on various services like the services of repairing and maintenance of vehicles, personal insurance, vehicle insurance etc. They had also availed CENVAT credit of common input service i.e. insurance service, advertisement service etc. for both the units on the strength of the invoices having address of their Head Office situated at Ahmedabad and Mumbai. Further, it was also noticed that the appellants had manufactured and cleared vitrified tiles bearing brand names of other tile manufacturing companies viz. M/s. Asian Granito India Ltd. And M/s. Kajariya Ceramics Pvt. Ltd. While making clearances of tiles of the above companies, the appellants were provided MRP by the above companies. During the course of verification of clearance invoices of such branded tiles, it was noticed that in some of the instances, the MRP declared in the invoices and MRP area wise price lists, given to the appellants, were on variance on lower side when compared with the invoices. This resulted in to short payment of Central Excise duty of ₹ 17,16,105/-. Thus, a show cause notice dated 18.02.2016 was issued to the appellants which was adjudicated by the adjudicating authority vide the impugned order. The adjudicating authority confirmed the demand to recover CENVAT credit amounting to ₹ 17,80,607/- (₹ 15,64,712/- + ₹ 2,15,895/-) under Rule 14 of CENVAT Credit Rules, 2004 read with Section 11A(4) of the Central Excise Act, 1944 and ordered to appropriate the amount of ₹ 10,64,437/- (₹ 8,48,542/- + ₹ 2,15,895/-) already paid by the appellants. The adjudicating authority further

confirmed the demand of Central Excise Duty of ₹17,16,105/- under Section 11A(10) of the Central Excise Act, 1944. He further ordered to recover interest under Section 11AA of the Central Excise Act, 1944 and directed to appropriate the interest amounting to ₹2,56,727/- (₹2,26,316/- + ₹30,411/-) already paid by them. He further penalty under the proviso to clause © of sub-section (1) of Section 11AC of the Central Excise Act, 1944 read with Rule 15(2) of the CENVAT Credit Rules, 2004.

3. Being aggrieved, the appellants have filed the present appeal before me. The appellants pleaded that the adjudicating authority has not appreciated the facts and circumstances of the case. They claimed that the items, falling under Chapter 72 of the CETA, 1985, were used for making machinery which was used for the production of excisable goods. Some of the items were used for the repairing and maintenance of capital goods. Further, the input service tax credit was availed on invoices as common input services which were pertaining to their Head Office and registration of ISD was not opted for, was a minor procedural lapse and substantive benefit of input service cannot be denied to them. As regards the availment of input service credit on health insurance, the appellants argued that the same is necessary under the Workmen Compensation Act for the employee of the factory.

4. A personal hearing in the matter was held on 26.04.2018 and Shri N. K. Oza, Advocate, appeared for the same and reiterated the grounds of appeal. Shri Oza tabled before me additional written submission. He informed me that their submission was not considered by the adjudicating authority and referred to the Chartered Engineer's certificate. He further alleged that in the show cause notice, the only ground of denial of credit is that the inputs falling under Chapter 72 are not covered under the definition of capital goods whereas, in the impugned order, the adjudicating authority has passed the order beyond the scope of show cause notice.

5. I have carefully gone through the facts of the cases on records, grounds of the Appeal Memorandum, and oral submissions made by the appellants at the time of personal hearing. I find that there are four different issues that have enveloped the entire case. The issues are mentioned as below;

(i) CENVAT credit worth ₹15,64,712/- availed on the invoices of MS angle, MS beam, TMT bar, cement, jointing sheet, MS plate, MS coil, MS channel, SS sheet. SS coils etc. falling under Chapter 72 of CETA, 1985 as capital goods which were used for laying foundation or making of structures for support of capital goods and used for repair and maintenance of capital goods.

(ii) CENVAT credit worth ₹9,255/- availed on repair & maintenance of vehicles, vehicle insurance and personal insurance.

(iii) Wrong distribution of common CENVAT credit amounting to ₹ 2,06,640/-.

(iv) Short payment of Central Excise duty of ₹ 17,16,105/- due to difference in MRP mentioned in the price list and the MRP mentioned in the sales invoices.

Thus, I now take up all the issues on merit and discuss the same elaborately.

6.1. I now take the first issue which is wrong availment of CENVAT credit to the tune of ₹ 15,64,712/- pertaining to MS angle, MS beam, TMT bar, cement, jointing sheet, MS plate, MS coil, MS channel, SS sheet. SS coils etc. falling under Chapter 72 of CETA, 1985. I find that the appellants have not disputed the fact that CENVAT credit cannot be availed on the goods falling under Chapter 72 of Central Excise Tariff Act, 1985. They have argued that the said goods were used for making machinery to be used in the production of excisable goods and also for repair and maintenance of capital goods. In support of their claim, they had submitted Chartered Engineer's certificate before the adjudicating authority but the adjudicating authority did not accept the correctness of the said certificate. In paragraph 16 of the impugned order, the adjudicating authority has quoted some discrepancies found in the said Chartered Engineer's certificate. The adjudicating authority has found that the certificate number MS/465/2016 dated 17.09.2016 has included certain figures of 2015-16 in the FY 2014-15 while computing the data. Further, in the certificate number MS/464/2016 dated 17.09.2016, the expenditure incurred for repair and maintenance of 240 RM long Glaze Line Machinery, does not tally with the figures mentioned in the Balance Sheet. The adjudicating authority has submitted a year wise table showing the difference which is quite substantial. However, the adjudicating authority has failed to appreciate the fact that a Chartered Engineer's certificate is not prepared on the basis of figures pertaining to a particular financial year. Chartered Engineer's certificate is a technical certificate which has to be verified with technical grounds. The adjudicating authority seems to have mistaken the said certificate to be a Chartered Accountant's certificate that is the reason why he has verified the said certificate with financial records. He is totally mute about the facts that the said angles and channels were used, according to the CE certificate, in the fabrication of silos of various weights. The adjudicating authority should have deputed some officers to physically verify the silos before coming to any conclusion. If at all he felt that the officers were not trained enough for proper physical verification then there is a provision under the law to opt for independent technical help from outside the department. Thus, I find that the adjudicating authority has failed to justify his conclusion with proper technical supporting evidence. Therefore, the case needs to be remanded back with direction to issue a speaking order after thorough physical and technical verification.

6.2. Now, the second issue is wrong availment of CENVAT credit amounting to ₹ 9,255/- on repair & maintenance of vehicles, vehicle insurance and personal insurance. In this regard, the appellants have argued that in the case of availment of input service credit on health insurance, the said insurance is necessary under the Workmen Compensation Act for the employees of the factory. In support of their claim, the appellants have relied upon the Tribunal's judgment in the case of M/s. FIEM Industries Ltd. vs. The Commissioner of Central Excise, Chennai-III. The judgment is applicable only when the appellants could prove that the insurance was availed for the employees working in the factory. Mere lip service, without any supporting document, won't serve their purpose at all. Further, surprisingly, the appellants did not contend the issue before the adjudicating authority (paragraph 17.1 of the impugned order) and already paid the amount on their own volition. Thus, I come to the understanding that the appellants have brought out the issue before me to simply muddle the entire case. In view of the above, I consider that the adjudicating authority has rightly confirmed the demand of CENVAT credit of ₹ 9,255/- wrongly availed by the appellants.

6.3. Now comes the third issue i.e. wrong distribution of common CENVAT credit amounting to ₹ 2,06,640/-. In this regard, the appellants have submitted a naive argument that as their second unit was closed and they were filing NIL return, they have availed the credit of the said unit. So, as per their contention, it seems that the said unit had merely closed the activity of production but the registration certificate was not surrendered. The appellants, being quite old and established in the market, are expected to be aware of certain fundamental procedures of law. To avail the credit of a closed unit, certain procedures are to be adopted. They should have applied before the jurisdictional authority under a proper format and credit should have been availed only after proper permission from the jurisdictional authority. Just saying that as the unit was closed, the credit cannot be denied, the appellants have simply highlighted their disregard with rules and procedures which cannot be accepted.

6.4. Regarding the issue of short payment of Central Excise duty, I find that the appellants have not contended the matter at all in their grounds of appeal and have made a vague reply pertaining to the issue stating that the appellants had informed the department regarding MRP given by M/s. Asian Granite India Ltd. and M/s. Kajaria Ceramics (P) Ltd. and they had cleared the tiles on the basis of that information. However, the appellants are silent about the observation of the audit team regarding the rate difference in MRP mentioned in the price list and the MRP shown in the sales invoices. Mere counter of an allegation without any supporting document cannot be

accepted under the eye of law. Therefore, I believe that as the appellants have nothing substantial to counter the allegation of the adjudicating authority, they have agreed to the point raised by the adjudicating authority.

7. Accordingly, as per the above discussion, I partially remand back the case for a proper verification of Chartered Engineer's certificate for the first issue only, as discussed in paragraph 6.1 above. The adjudicating authority should depute some technical person for a physical verification at the site and check whether the information mentioned in the said certificate is technically valid or otherwise. He should issue a speaking order which should reflect the contents of the argument of the appellants vis-a-vis the CE certificate. Regarding rest of the three issues, do not find any reason to interfere in the impugned order and reject the appeal filed by the appellants.

8. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

8. The appeals filed by the appellant stand disposed off in above terms.

उमा शंकर

(उमा शंकर)

CENTRAL TAX (Appeals),

AHMEDABAD.

ATTESTED

S. Butta
(S. BUTTA) 01/06/18

SUPERINTENDENT,

CENTRAL TAX (APPEALS), AHMEDABAD.

To,

M/s. Sakar Glazed Tiles Pvt. Ltd.,

46/2, Rajpura, Taluka Mansa,

Dst: Gandhinagar

Copy to:-

1. The Chief Commissioner, Central Tax Zone, Ahmedabad.
2. The Commissioner, Central Tax, Gandhinagar.
3. The Dy. / Asstt. Commissioner, Central Tax, Gandhinagar Division.
4. The Addl./Joint Commissioner, (Systems), Central Tax, Gandhinagar.
5. Guard file.
6. P.A file.