



सत्यमेव जयते

केंद्रीय कर आयुक्त (अपील)

O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,

केंद्रीय कर भवन,

7th Floor, GST Building,

Near Polytechnic,

सातवीं मंजिल, पॉलिटेक्निक के पास,

Ambavadi, Ahmedabad-380015

आम्बावाडी, अहमदाबाद-380015

☎ : 079-26305065

टेलिफैक्स : 079 - 26305136



रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : V2(72)/15/Ahd-I/2017-18 & V2(72)/19/EA-2/Ahd-I/2017-18 / 10625 to 10629
Stay Appl.No. NA/2017-18

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-201&202-2017-18
दिनांक Date : 30-11-2017 जारी करने की तारीख Date of Issue 11-12-17

श्री उमा शंकर आयुक्त (अपील) द्वारा पारित

Passed by Shri. Uma Shanker, Commissioner (Appeals)

ग Joint.Commissioner, केन्द्रीय कर, Ahmedabad-South द्वारा जारी मूल आदेश सं 14/CX-I Ahmd/JC/MK/2107
दिनांक: 28/2/2017, से सृजित

Arising out of Order-in-Original No. 14/CX-I Ahmd/JC/MK/2107 दिनांक: 28/2/2017 issued by
Joint.Commissioner, Central Tax, Ahmedabad-South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
M/s Ahmedabad Steelcraft Ltd
Ahmedabad

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 अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक
के अंतर्गत पुनरीक्षण आवेदन अधीन 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 :

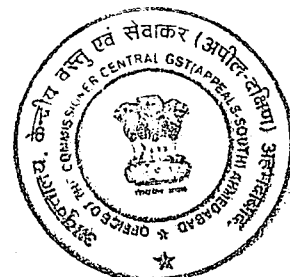
(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे
भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रक्रिया के
दौरान हुई हो।

(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.

(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।

... 2 ...



(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.

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-बी/35-इ के अंतर्गत:-

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

(क) 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 हॉस्पिटल कम्पाउण्ड, मेघानी नगर, अहमदाबाद-380016

(a) 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.



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 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 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 उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded) -

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
- (ii) लिया गलत सेनवैट क्रेडिट की राशि;
- (iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇒ यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील' दाखिल करने के लिए पूर्व शर्त बना दिया गया है।

For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

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.

इस 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।

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

Two appeals have been filed against OIO No. 14/Cx-I-Ahmd/JC/MK/2017 dated 28.2.2017 issued by the Joint Commissioner, Central Excise of the erstwhile Ahmedabad-I Commissionerate [for short – 'adjudicating authority'], the details of which are as follows:

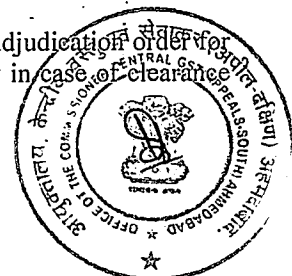
Sr. No.	Name of the appellant(s)	Appeal No.	Review Order No., date & issued by
1	Ahmedabad Steel Craft Limited , 401, 4 th floor, 637 Complex Panchavati, Second Lane, Gulbai Tekra, Ahmedabad 380006.	15/Ahd-I/2017-18	Not applicable
2	Assistant Commissioner, Central Excise, Division V, Ahmedabad-I	19/EA-2/Ahd-I/2017-18	3/2017 dated 16.5.2017 issued by Commissioner, Central Excise, Ahmedabad-I

Since both the appeals are against OIO dated 28.2.2017, these two appeals are being taken up together.

2. Briefly, the facts are that CERA, during the course of audit, raised an objection vide their LAR No. 310/09-10 dated 25.9.2009. Subsequently, a show cause notice dated 17.2.2010, was issued to the appellant at Sr. No. 1 *inter alia* alleging that [a] the appellant had failed to pay Central Excise duty amounting to Rs. 54,38,305/- on the clearance of *old and used capital goods* in terms of Rule 3(5A) of the CENVAT Credit Rules, 2004; [b] the appellant had procured *MS window section*, which was a finished good and not their inputs and had wrongly availed CENVAT credit on the said goods; and [c] the appellant had procured MS billets [an input] and availed CENVAT credit and had cleared 30.123 MT of billets without paying duty on the said goods in terms of Rule 3(5) of the CENVAT Credit Rules, 2004. The notice therefore, demanded central excise duty along with interest and further proposed penalty on the appellant under Rule 15 of the CENVAT Credit Rules, 2004 read with Section 11AC of the Central Excise Act, 1944. This notice was adjudicated vide the aforementioned impugned OIO dated 28.2.2017, wherein the adjudicating authority confirmed the duty demand in respect of [a] and [c] *supra*. The demand in respect of [b] was however, set aside. On the said confirmed demand the appellant was directed to pay interest and penalty was also imposed on the appellant.

3. Feeling aggrieved, M/s. Ahmedabad Steel Craft Limited [for short appellant no. 1] has filed this appeal on the grounds that:

- the OIO is illegal, erroneous, bad in law and needs to be quashed;
- that the appellant had sold its plant and machinery as such having discontinued manufacturing activity; that this is apparent from a perusal of copies of the invoices regarding sale wherein the description of machinery etc sold has been given; that from the perusal of said invoices, it becomes clear that the appellant had sold machinery; that it is in view of this that the appellant had in terms of the second proviso to Rule 3(5) of CCR '04 made payment of CENVAT Credit;
- that they had paid CENVAT credit accordingly of Rs. 6,33,033/-;
- that the adjudicating authority grossly erred in confirming demand on billets on the ground of alleged shortage; that the said quantity was used in foundation of furnace installed in the appellants factory;
- that extended period could not be invoked;
- that imposition of penalty and recovery of interest is also not sustainable as the entire demand is bad in law;
- that the reliance on notification No. 27/2005-CE(NT) dtd 16.5.2005 in the adjudication of order for holding against the appellant is erroneous; that the notification applies only in case of clearance of waste and scrap;



- that the entire quantity of *MS window section* on which credit of Rs. 19,86,317/- was availed was processed and exported on payment of duty of Rs. 27,93,234/-, wherein the balance amount of duty was paid from the PLA; that the amount of duty paid was claimed as rebate;

3.1 Feeling aggrieved, the department has also filed an appeal [for short appellant no. 2], wherein the following grounds are mentioned in the review order:

- that the issue of wrong availment of CENVAT credit on brought out items needs to be appealed against;
- that the *MS window section* was cleared as such after availing CENVAT credit;
- that it is not revenue neutral as held by the adjudicating authority since the CENVAT credit once taken was neutralized by debiting the duty while clearing the goods for export; that the appellant once again encashed the duty by claiming rebate on the goods exported;
- that the judgement relied upon in the OIO does not apply to the present matter;
- that the appellant wrongly availed the CENVAT credit on goods which were not their input.

4. Personal hearing in respect of both the appeals was held on 1.11.2017, wherein Shri Uday Joshi, Advocate and Shri Bharat Brahmhatt, Authorised Signatory of the appellant appeared before me and reiterated the grounds of appeal. Subsequently, the appellant also submitted additional submissions on 6.11.2017, the summary of which is as under:

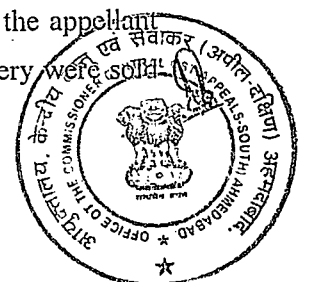
- that the goods in question were sold as old and used machines; that the entire set of invoices involved in the present case is enclosed with the additional submissions;
- that perusal of invoices clearly shows that notification No. 27/2005 will not apply as the same pertains to clearance of waste and scrap;
- that they had already made a payment of duty in terms of notification No. 39/07-CE(NT) dated 13.11.2007;
- that the machines in question are very old and purchased roughly more than 40 years ago; that there was no scheme for availing credit of duty paid on such machines and that they had not availed any credit of duty;
- that they would like to rely on the case of Bhagawandas Metal [2012(277)ELT 278], Raptakoss Brett and Co [2006(194) ELT 101].

5. I find that the departmental appeal has been filed along with a condonation of delay application. I find that there is a delay of 14 days. In terms of proviso to Section 35(1) of the Central Excise Act, 1944, I condone the delay in filing of the departmental appeal.

6. The issue to be decided in these appeals are:

- [a] whether the appellant is liable to pay Rs. 54,38,305/- on the clearance of old and used capital goods in terms of Rule 3(5A) of the CENVAT Credit Rules, 2004;
- [b] whether the adjudicating authority was correct in setting aside the demand in respect of availment of CENVAT credit on *MS window section*;
- [c] whether the appellant is liable to reverse CENVAT credit in terms of Rule 3(5) of the CENVAT Credit Rules, 2004, in respect of 30.123 MT of *MS billets*, cleared without paying duty on the said goods on which they had availed CENVAT credit.

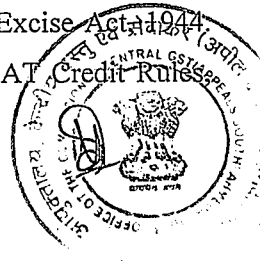
7. I would like to take up the matter one after the other. Going to the first issue, mentioned at [a] *supra*, i.e. whether the appellant is liable to pay Rs. 54,38,305/- on the clearance of *old and used capital goods* in terms of Rule 3(5A) of the CENVAT Credit Rules, 2004, I find that the adjudicating authority has confirmed the demand by holding that the appellant was liable to pay an amount equal to duty leviable on transaction value in respect of capital goods cleared as waste and scrap in terms of Rule 3(5A) of the CENVAT Credit Rules, 2004, inserted vide notification No. 27/2005-CE(NT) dated 16.5.2005. The undisputed facts are that the appellant closed down the manufacturing activities in March 2008 and the plant and machinery were sold.



6

during the period from 28.4.2008 to 5.12.2008. The adjudicating authority has further held that the goods sold were waste and scrap - is primarily on the fact that the clearance was to a scrap dealer and the clearances were made at per MT. On going through the plethora of invoices submitted along with the additional submissions, I find that except for one invoice in all other invoices the goods have been cleared at the rate of either Rs. 25,000/- per MT or Rs. 40,000/- per MT or Rs. 50,000/- per MT. No rational person would sell old and used machines which are in working condition, by valuing it at rate per MTs. It goes without saying that generally only scrap is sold at rate per MT. The contention of the appellant that what was sold was *old and used machine* and not scrap, therefore, is not true. The appellant has also not provided any document, proof etc. to refute the finding of the adjudicating authority that the goods were sold to a scrap dealer. Hence, not finding any merit in the contention, and based on the facts mentioned in the invoices supplied with the appeal papers, I reject the contention of the appellant. The findings of the adjudicating authority in this regard confirming the duty along with interest and imposing penalty, is upheld.

8. Moving on to the second issue [b], *supra*, whether the adjudicating authority was correct in setting aside the demand in respect of availment of CENVAT credit on *MS window section*, I find that the department has filed the appeal against the setting aside of the demand by the adjudicating authority. The departmental contention is that the appellant was not eligible for the availment of CENVAT credit on *MS window section*, which was not their input. The department, has further questioned the revenue neutrality on the ground that the appellant first availed credit and thereafter exported the goods on payment of duty and thereafter claimed rebate, thereby negating the neutrality finding. The appellant's contention is that the *MS window section* on which they had availed CENVAT credit of Rs. 19,86,317/- was further processed and thereafter exported on payment of duty of Rs. 27,93,234/-, wherein the balance amount of duty, was paid from PLA. The adjudicating authority has further mentioned in the impugned OIO that way back the Range Superintendent had in his letter to DC, Division III, had very clearly mentioned that the case was revenue neutral since the goods on which CENVAT credit was taken was cleared for exports after carrying out certain process. I do not agree with this finding of the adjudicating authority and find that the department has a point, in its appeal since [a] no where it is mentioned as to what was processing was done on the said goods ; and [b] how the Range Superintendent concluded that indeed processing was carried out on the said goods before export. I find that the contention of the appellant that they had paid the difference amount through PLA for export of *MS window section*, would not support their cause because the appellant was closing his firm and since it was an export on payment of duty for which they were claiming rebate, they would anyway get the refund of the amount paid through PLA. It is an undisputed fact that the goods *MS window section* was not an input for the appellant. Therefore, I find merit in the appeal filed by the department and hence, the dropping of demand of Rs. 19,86,317/-, is set aside. Thus, I confirm the demand of Rs. 19,86,317/- and order recovery of the same along with interest under Section 11AB of the Central Excise Act, 1944. Further, I also impose penalty equivalent to duty under Rule 15(2) of CENVAT Credit Rules, 2004 read with Section 11AC of the Central Excise Act, 1944.

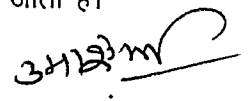


9. Now moving on to the third point [c], supra, whether the appellant is liable to reverse CENVAT credit in terms of Rule 3(5) of the CENVAT Credit Rules, 2004, in respect of 30.123 MT of MS billets, cleared without paying duty on the said goods on which they had availed CENVAT credit, I find that the appellant had accepted the shortage of 30.123 MT of billets on which CENVAT credit was availed. CERA found that these goods were removed without payment of duty. The appellant's contention is that the goods were used for foundation of furnace installed in their factory and that they had reversed the credit on 29.2.2008. However, as per CERA the goods were cleared without payment of duty in June 2008. Anyway, the appellant under Rule 3(5) is liable to reverse the CENVAT credit availed on the said inputs. As far as the contention of payment of duty on 29.2.2008 is concerned, I find that the facts, as pointed out by CERA, belie the contention of the appellant. The findings of the adjudicating authority in this regard confirming the duty along with interest and imposing penalty, is upheld and the appellant's contention is rejected, being legally untenable.

10. The appellant has further stated that extended period is not invocable and that penalty could not have been invoked in view of the fact that demand is bad in law. The grounds for invoking extended period is mentioned by the adjudicating authority in the impugned OIO and I agree with the same. Had the CERA not pointed it out, the facts would never have seen the light of day. I find this to be a fit case for invocation of extended period. Further, since I have already held that the demand is correct in law, the penalty is also properly and correctly imposed and the same is upheld.

11. In view of the foregoing I reject the appeal filed by the appellant mentioned at Sr. No. 1. The departmental appeal [Sr. No. 2 of the table], is allowed in terms of para 8 above.

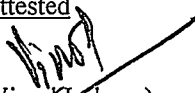
12. The appeal filed by the appellants stands disposed of in above terms.
अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।


(उमा शंकर)

केन्द्रीय कर आयुक्त (अपील्स)

Date 30.11.2017

Attested


(Vinod Lukose)
Superintendent,
Central Tax(Appeals),
Ahmedabad.



By RPAD.

To,

Ahmedabad Steel Craft Limited ,
401, 4th floor, 637 Complex Panchavati,
Second Lane, Gulbai Tekra,
Ahmedabad 380006.

Copy to:-

1. The Chief Commissioner, Central Tax, Ahmedabad Zone .
2. The Principal Commissioner, Central Tax, Ahmedabad South Commissionerate.
3. The Deputy/Assistant Commissioner, Central Tax, Division V, Ahmedabad South.
4. The Additional Commissioner, System, Central Tax, Ahmedabad South Commissionerate.
5. Guard File.
6. P.A.

