

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

क फाइल संख्या : File No : V2(ST)0103/A-II/2016-17  
ख अपील आदेश संख्या : Order-In-Appeal No. AHM-SVTAX-000-APP-253-16-17  
दिनांक Date : 21.03.2017 जारी करने की तारीख Date of Issue 24/3/17

श्री उमा शंकर, आयुक्त (अपील-II) द्वारा पारित

Passed by Shri Uma Shanker Commissioner (Appeals-II)

ग \_\_\_\_\_ आयुक्त सेवाकर अहमदाबाद : आयुक्तालय द्वारा जारी मूल आदेश सं  
\_\_\_\_\_ दिनांक : \_\_\_\_\_ से सृजित

Arising out of Order-in-Original No SD-05/29/DKJ/AC/2015-16 Dated 30.03.2016 Issued  
by Assistant Commr STC, Service Tax, Ahmedabad

ध अपीलकर्ता का नाम एवं पता Name & Address of The Appellants  
M/s. Shree Security Ahmedabad

इस अपील आदेश से असंतुष्ट कोई भी व्यक्ति उचित प्राधिकारी को अपील निम्नलिखित प्रकार से कर  
सकता है:-

Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in  
the following way :-

सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण को अपील:-  
Appeal To Customs Central Excise And Service Tax Appellate Tribunal :-

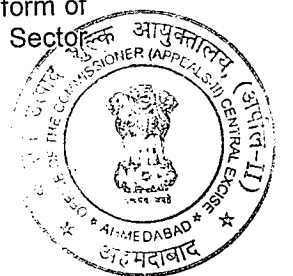
वित्तीय अधिनियम, 1994 की धारा 86 के अंतर्गत अपील को निम्न के पास की जा सकती:-  
Under Section 86 of the Finance Act 1994 an appeal lies to :-

पश्चिम क्षेत्रीय पीठ सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण ओ. 20, न्यू मैनटल  
हॉस्पिटल कम्पाउण्ड, मेघानी नगर, अहमदाबाद-380016

The West Regional Bench of Customs, Excise, Service Tax Appellate Tribunal (CESTAT) at O-  
20, New Mental Hospital Compound, Meghani Nagar, Ahmedabad - 380 016.

(ii) अपीलीय न्यायाधिकरण को वित्तीय अधिनियम, 1994 की धारा 86 (1) के अंतर्गत अपील सेवाकर  
नियमावली, 1994 के नियम 9 (1) के अंतर्गत निर्धारित फार्म एस.टी.- 5 में चार प्रतियों में की जा  
सकेगी एवं उसके साथ जिस आदेश के विरुद्ध अपील की गई हो उसकी प्रतियाँ  
भेजी जानी चाहिए (उनमें से एक प्रमाणित प्रति होगी) और साथ में जिस स्थान में न्यायाधिकरण का न्यायपीठ स्थित  
है, वहाँ के नामित सार्वजनिक क्षेत्र बैंक के न्यायपीठ के सहायक रजिस्ट्रार के नाम से रेखांकित बैंक ड्राफ्ट के रूप  
में जहाँ सेवाकर की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहाँ रूपए  
1000/- फीस भेजनी होगी। जहाँ सेवाकर की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपए 5 लाख या  
50 लाख तक हो तो रूपए 5000/- फीस भेजनी होगी। जहाँ सेवाकर की मांग, ब्याज की मांग और लगाया गया  
जुर्माना रूपए 50 लाख या उससे ज्यादा है वहाँ रूपए 10000/- फीस भेजनी होगी।

(ii) The appeal under sub section (1) of Section 86 of the Finance Act 1994 to the Appellate  
Tribunal Shall be filed in quadruplicate in Form S.T.5 as prescribed under Rule 9(1) of the  
Service Tax Rules 1994 and Shall be accompany ed by a copy of the order appealed  
against (one of which shall be certified copy) and should be accompanied by a fees of Rs.  
1000/- where the amount of service tax & interest demanded & penalty levied of Rs. 5 Lakhs or  
less, Rs.5000/- where the amount of service tax & interest demanded & penalty levied is  
more than five lakhs but not exceeding Rs. Fifty Lakhs, Rs.10,000/- where the amount of  
service tax & interest demanded & penalty levied is more than fifty Lakhs rupees, in the form of  
crossed bank draft in favour of the Assistant Registrar of the bench of nominated Public Sector  
Bank of the place where the bench of Tribunal is situated.



(iii) वित्तीय अधिनियम, 1994 की धारा 86 की उप-धाराओं एवं (2ए) के अंतर्गत अपील सेवाकर नियमावली, 1994 के नियम 9 (2ए) के अंतर्गत निर्धारित फार्म एस.टी.-7 में की जा सकेगी एवं उसके साथ आयुक्त, केन्द्रीय उत्पाद शुल्क (अपील) के आदेश की प्रतियाँ (OIA) (उसमें से प्रमाणित प्रति होगी) और अपर आयुक्त, सहायक / उप आयुक्त अथवा A219K केन्द्रीय उत्पाद शुल्क, अपीलीय न्यायाधिकरण को आवेदन करने के निदेश देते हुए आदेश (OIO) की प्रति भेजनी होगी।

(iii) The appeal under sub section (2A) of the section 86 the Finance Act 1994, shall be filed in Form ST-7 as prescribed under Rule 9 (2A) of the Service Tax Rules, 1994 and shall be accompanied by a copy of order of Commissioner Central Excise (Appeals)(OIA)(one of which shall be a certified copy) and copy of the order passed by the Addl. / Joint or Dy. / Asstt. Commissioner or Superintendent of Central Excise & Service Tax (OIO) to apply to the Appellate Tribunal.

2. यथासंशोधित न्यायालय शुल्क अधिनियम, 1975 की शर्तों पर अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार मूल आदेश एवं स्थगन प्राधिकारी के आदेश की प्रति पर रु 6.50/- पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

2. One copy of application or O.I.O. as the case may be, and the order of the adjudication authority shall bear a court fee stamp of Rs.6.50 paise as prescribed under Schedule-I in terms of the Court Fee Act, 1975, as amended.

3. सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्यविधि) नियमावली, 1982 में चर्चित एवं अन्य संबंधित मामलों को सम्मिलित करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है।

3. Attention is also invited to the rules covering these and other related matters contained in the Customs, Excise and Service Appellate Tribunal (Procedure) Rules, 1982.

4. सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्टेट) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 की धारा 34फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 24) 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 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) सेनयैट जमा की ली गई गलत राशि
- (iii) सेनयैट 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 अर्ज़ों एवं अपील को लागू नहीं होंगे।

4. 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,

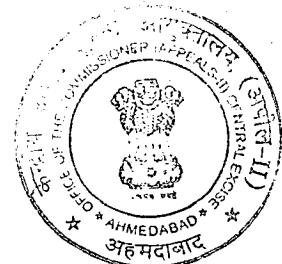
Under Central Excise and Service Tax, "Duty demanded" shall include:

- (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.

4(1) इस संदर्भ में, 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।

4(1) 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

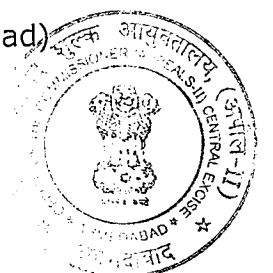
M/s. Shree security (Proprietor Sanjay. G. Patel), 306, Jalaram Complex, Geeta Mandir Road, Old Lati Bazaar, Ahmedabad- 380002 (*hereinafter referred to as 'appellants'*) have filed the present appeals against the Order-in-Original number SD-05/29/DKJ/AC/2015-16 dated 30.03.2016 (*hereinafter referred to as 'impugned orders'*) passed by the Deputy Commissioner, Service Tax Div-V, APM Mall, Satellite, Ahmedabad. (*hereinafter referred to as 'adjudicating authority'*);

2.1 The facts of the case, in brief, are that the appellants were engaged in providing other taxable service-'other than 119 Listed Service i.e. transportation of cash for various Banks in the cash vans and was holding Service Tax registration number AFAP P2570F SD002 dated 01.07.2012. Reconciliation of Taxable value declared in ST-3 returns of FY 2012-13 & 2013-14 with books of A/c it was revealed that appellant has declared less taxable value and hence has not paid tax of Rs. 569/- and 1,22,295/- respectively on said non declared taxable value of Rs. 4607/- and Rs. 9,89,442/- for FY 2012-13 & 2013-14 respectively. In reply to SCN dated 03.11.2015 appellant has submitted before adjudicating authority that

- I. Service was provided in June-2012 and invoice was raised in July-2013. Rs. 569/- tax for FY 2012-13 was not paid as service provided prior to July-2012. However, they have paid Rs. 569/- with interest on 03.12.2015
- II. Tax of Rs. 1,22,295 for 2013-14 has been paid by service receiver Bank under RCM under Noti. No. 30/2012-ST considering the service as renting of motor vehicle, hence appellant not required to pay and therefore not paid. Double taxation on same amount is not warranted by law.
- III. SCN is hit by limitation of time.

2.2 Appellant cited various Tribunal judgments wherein tax payment by service receiver or provider, though statutorily not required to pay is held to be compliance of tax payment and CESTAT has allowed stating that there is no loss to exchequer. Following CESTAT judgments are cited by appellant-

- I. Agniplast Pvt. Ltd- [2012 (32) STR 628 (CESTAT Ahmedabad)
- II. Geeta Industries Pvt. Ltd- [2011 (22) STR 293 (Tri. Del.)
- III. Navyug Alloys Pvt. Ltd- [2009 (13) STR 421 (CESTAT Ahmedabad)
- IV. Invincible Securities Services-[2009 (13) STR 185(Tri. Del.)
- V. Dhiren Chemical Industries-[2002 (143) ELT 19 (SC)



VI. Biyani Alloy Private-[2012 (186) ELT 445 (GOI)

3. Concluding that statutory liability fixed can not be shifted to another person (i.e. recipient of service i.e. Bank) Adjudicating authority vide impugned OIO confirmed whole demand of Rs. 1,22,864/- (Rs. 569/- + 1,22,295/-) under section 73(1) of FA 94 along with interest under Section 75 and also imposed penalty of Rs. Rs. 1,22,864/- under section 78 for suppression of facts and Penalty of Rs. 5000/- under section 77(2) for failure to self assess.

4. Being aggrieved with the impugned order, the appellants preferred an appeal on 23.06.2016 before the Commissioner (Appeals-II) wherein it is contended mainly on ground that tax can not be charged again on same amount

5. Personal hearing in the case was granted on 21.02.2017. Shri Gopal Krishna Loddha and Shri Vipul Kothari, both CA, on be half of appellant, appeared before me and reiterated the grounds of appeal. They also submitted additional written submission dated 21.002.2017 during the course of hearing.

DISUSSION AND FINDINGS

6. I have carefully gone through the facts of the case on records, grounds of appeal in the Appeal Memorandum and oral/written submissions made by the appellants at the time of personal hearing.

7. I am unable to understand which category of service is provided by appellant. I observe from SCN, appellant reply and recipient Bank`s letter that as them category understood by revenue is Business Auxiliary service (BAS) and by appellant/recipient of service is renting of Motor vehicle. As per section 68(1) appellant (service provider) is required to pay tax if service is BAS. As per section 68(2), for renting of Motor vehicle service both appellant and service receiver were required to discharge the service tax liability to the extent the of percentage mentioned in notification 30/2012-ST. I am not discussing category of service as it is not disputed.



8. Appellant and revenue are agreed on the fact that appellant, the service provider was statutorily required to and Bank was not statutorily required to, pay tax. Appellant has argued that since recipient of service i.e. Bank, has paid 100% of tax, no tax can be demanded from appellant as government has got its duty.

9. I would like to quote the charging Section 66B of the Finance act, 1994 which states that .....

*"SECTION 66B.Charge of service tax on and after Finance Act, 2012.—There shall be **levied** a tax and **collected in such manner** as may be prescribed."*

I find that in present situation, the taxes have been levied on service provider and service receiver in certain manner and only that person in such manner as prescribed can discharge the tax liability.

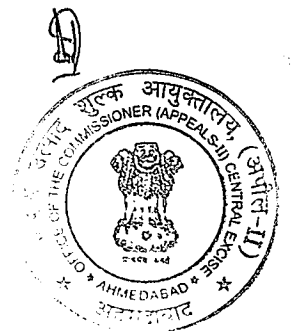
10. Section 68(1) makes it mandatory for service provider to pay tax. Section 68(1) is reproduced as below

*"(1) Every person providing taxable service to any person shall pay service tax at the rate specified in section 66 in such manner and within such period as may be prescribed."*

The analysis of above section 68(1) gives us vital points that tax shall be paid in such manner as may be prescribed.

11. Section 68 (2) makes it mandatory for Notified services, the receiver or receiver and provider on shared basis to pay the service tax. Section 68(2) is reproduced as below-

*"(2) Notwithstanding anything contained in sub-section (1), in respect of [such taxable services as may be notified by the Central Government in the Official Gazette, the service tax thereon shall be paid by such person and in such manner as may be prescribed at the rate specified in section 66 and all the provisions of this Chapter shall apply to such*



*person as if he is the person liable for paying the service tax in relation to such service.*

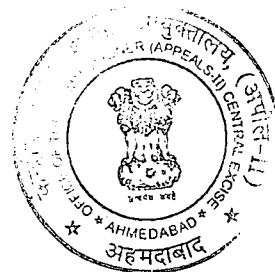
*Provided that the Central Government may notify the service and the extent of service tax which shall be payable by such person and the provisions of this Chapter shall apply to such person to the extent so specified and the remaining part of the service tax shall be paid by the service provider."*

The analysis of above section 68(2) gives us vital points tax shall be paid in such manner as may be prescribed . Notification 30/2012-ST issued under section 68(2) for certain services has notified that recipient shall pay 100% tax in some services. Said notification has notified that in some services tax liability shall be shared between provider and receiver of service to the extent of percentage prescribed in notification.

12. The mandate of this section 68(1) and 68(2) is very clear and does not give any scope of interpretation leading to the conclusion that the tax liabilities cast on one person could be discharged by any other person in the manner which is not prescribed by the law. The plain and simple reading of section 68(1) and 68(2) is that the person on whom the tax liability is cast, he only should discharge it and also in the manner specified. Tax collected through any other person will be violative of Article 265 of Constitution of India as well as statutory provision of Section 66B ibid read with section 68(1) and 68(2)

13. Hon'ble High Court of Mumbai has interpreted it in case of Idea Cellular [2016(42)STR 823]. Hon'ble High Court has very clearly stated that the rules must

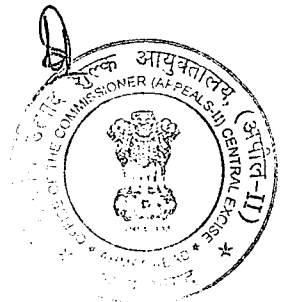
*"..... As postulated by Article 265 of the Constitution of India a tax shall not be levied except by authority of law i.e., a tax shall be valid only if it is relatable to statutory power emanating from a statute. The collection of VAT on the sale of SIM cards, not being relatable to any statutory provision, must be held to be without authority of law and as a consequence non est.... " (para 12).*



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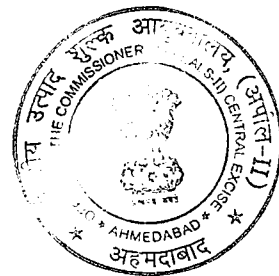
14. In view of the above decision of Hon'ble High Court, if the Hon'ble Tribunal's decision in the case of Kakinada Seaport is applied, it will lead to very absurd situation. When anybody is paying somebody's taxes liabilities and ask department to cross verify it and seek exemption of penalty on the ground of revenue neutralities, may lead to a situation where tax may be paid in one jurisdiction with a request to cross verify such tax payments in different jurisdiction This will also be nightmarish for the tax administration, which will cause a lot of stress on the tax administration which has not envisaged such cross verification in the reduced manpower regime and rules have been framed keeping in view the administrative infrastructures and intent of legislature. The present tax administration is very thinly manned based on workload assessment assigned by Board and it will cripple the system if additional workload is added which has not been envisaged while liberalising rules as well as deciding the work load of the present day setup and may lead to a situation where revenue is compromised. An important question arises, can deparantant be saddled with additional responsibilities, which could be detrimental to revenue and which are against the statutory / constitutional provisions? Such situation may lead to chaos as stated by Hon'ble High Court of Bombay in its order of Nicholas Piramal [(2009 (244) ECT 321(Bom))].

*"It was then sought to be contended by pointing out to illustrative cases which are also noted in the majority view of the Tribunal, of the hardship that would be occasioned if the interpretation sought to be advanced on behalf of the petitioner is not accepted. We may only mention that hardship cannot result in giving a go-by to the language of the rule and making the rule superfluous. In such a case it is for the assessee to represent to the rule making authority pointing out the defects if any. Courts cannot in the guise of interpretation take upon themselves the task of taking over legislative function of the rule making authorities. In our constitutional scheme that is reserved to the legislature or the delegate. It is not open to countenance such an argument as the Finance Minister while providing for a presumptive tax under*



Rule 57CC had realised this difficulty. This presumptive tax has been continued in Rule 6. Hardship or breaking down of the rule even if it happens in some cases by itself does not make the rule bad unless the rule itself cannot be made operative. At the highest it would be a matter requiring reconsideration by the delegate. In support of their contention, learned counsel has sought to rely on the judgment of *K.K. Varghese v. ITO - 1981 (4) SCC 173* to contend that the interpretation, which is manifestly absurd and if unjust results follow that interpretation that has to be avoided. The Court there observed that a task of interpretation of a statute or enactment is not a mechanical task. It is more than a mere reading of a mathematical formulae because few words possess the precision of mathematical symbols. We may refer to the relevant provision relied upon by learned counsel.

".....We must therefore eschew literalness in the interpretation of Section 52 sub-section (2) and try to arrive at an interpretation which avoids this absurdity and mischief and makes the provision rational and sensible, unless of course, our hands are tied and we cannot find any escape from the tyranny of the literal interpretation. It is now a well-settled rule of construction that where the plain literal interpretation of a statutory provision produces a manifestly absurd and unjust result which could never have been intended by the legislature, the court may modify the language used by the legislature or even "do some violence" to it, so as to achieve the obvious intention of the legislature and produce a rational construction (vide *Luke v. Inland Revenue Commissioner*). The Court may also in such a case read into the statutory provision a condition which, though not expressed, is implicit as constituting the basic assumption underlying the statutory provision. We think that, having regard to this well-recognized rule of interpretation, a fair and



*[Handwritten signature]*



*reasonable construction of Section 52 sub-section (2) would be to read into it a condition that it would apply only where the consideration for the transfer is understated or in other words, the assessee has actually received a larger consideration for the transfer than what is declared in the instrument of transfer and it would have no application in case of a bona fide transaction where the full value of the consideration for the transfer is correctly declared by the assessee."*

Reliance next was placed on the judgment in *CIT v. J.H. Gotla* reported in (1983) 4 SCC 343. The Court there observed that

*"Where the plain interpretation of a statutory provision produces a manifestly unjust result which could never have been intended by the Legislature, the Court might modify the language used by the Legislature so as to achieve the intention of the Legislature and produce a rational construction."*

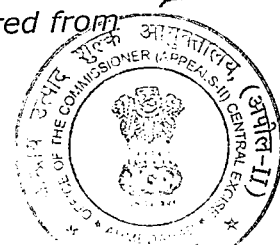
15. In a catena of judgments the Apex court has ruled that "Enlarging scope of legislation or legislative intention is not the duty of Court when language of provision is plain - Court cannot rewrite legislation as it has no power to legislate..."

**DHARAMENDRA TEXTILE PROCESSORS** 2008 (231) E.L.T. 3 (S.C.)

*Interpretation of statutes - Principles therefor - Court cannot read anything into a statutory provision or a stipulated condition which is plain and unambiguous - A statute is an edict of the legislature - Language employed in statute is determinative factor of legislative intent.*

**PARMESHWARAN SUBRAMANI** 2009 (242) E.L.T. 162 (S.C.)

*Interpretation of statutes - Legislative intention - No scope for court to undertake exercise to read something into provisions which the legislature in its wisdom consciously omitted - Intention of legislature to be gathered from*



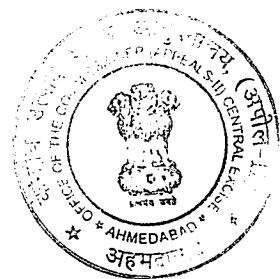
*language used where the language is clear - Enlarging scope of legislation or legislative intention not the duty of Court when language of provision is plain - Court cannot rewrite legislation as it has no power to legislate - Courts cannot add words to a statute or read words into it which are not there - Court cannot correct or make assumed deficiency when words are clear and unambiguous - Courts to decide what the law is and not what it should be - Courts to adopt construction which will carry out obvious intention of legislature. [paras 14, 15]*

16. **Article 265** of the Constitution of India state that "Taxes not be imposed save by the authority of law. No taxes shall be levied or collected except by authority of law". Therefore no tax shall be **levied** or **collected** without an authority of law. It further states that "Taxes not to be imposed save by authority of law". **Article 265 contemplates two stages** - one is **levy of tax** and other is **collection of tax** and that levy of tax includes declaration of liability and assessment, namely, quantification of the liabilities. After the quantification of the liability follows the collection of tax and it should be only by an authority of law.

17. Tribunal judgments cited by appellant in their appeal memo, has not dealt with this vital Constitutional point of Article 265. Hon'ble Tribunal has also not considered the legal position as well as constitutional provision in their order.

18. Hon'ble Punjab and Haryana High Court in case of Idea Cellular [ 2016(42) STR 823] has clearly stated that-

*".....the collection of VAT on activation of SIM cards is not relatable to any statutory provision. As postulated by Article 265 of the Constitution of India a tax shall not be levied except by authority of law i.e., a tax shall be valid only if it is relatable to statutory power emanating from a statute. The collection of VAT on the sale of SIM cards, not being relatable to any statutory provision, must be held to be without authority of law and as a consequence non est".*



*[Handwritten signature]*

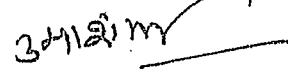
19. In view of the Constitutional and statutory provisions, I conclude that appellant has not discharged his tax liability. I find that appellant has not

declared this receipt at any time to the department. Such receipt is revealed by department and therefore it can be construed as suppression of facts from department. I uphold the demand of duty (with interest) from appellant and consequently uphold penalty imposed under section 77(2) and 78 under the impugned OIO.

20. In view of above, appeal filed by the appellants is rejected.


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

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

  
(उमा शंकर)

आयुक्त (अपील्स - II)

ATTESTED

  
(R.R. PATEL)

SUPERINTENDENT (APPEAL-II),  
CENTRAL EXCISE, AHMEDABAD.

To,

M/s. Shree security

(Proprietor Sanjay. G. Patel),

306, Jalaram Complex,

Geeta Mandir Road,

Old Lati Bazaar,

Ahmedabad- 380002

**Copy to:**

- 1) The Chief Commissioner, Central Excise, Ahmedabad.
- 2) The Commissioner, Service Tax, Ahmedabad-
- 3) The Additional Commissioner, Service Tax, Ahmedabad
- 4) The Asst. Commissioner, Service Tax Div-V, APM Mall, Satellite, Ahmedabad.
- 5) The Asst. Commissioner(System), C.Ex. Hq, Ahmedabad.
- 6) Guard File.
- 7) P.A. File.

