(2007) 02 AHC CK 0219

In the Allahabad High Court

Sri Ashok Kumar Agarwal APPELLANT

Vs

Commissioner of Income Tax RESPONDENT

Date of Decision : 26-02-2007

Acts Referred:
Income Tax Act, 1961 — Section 14, 148, 256, 37, 4

Citation : (2007) 02 AHC CK 0219

Hon'ble Judges : Vikram Nath, J;R.K. Agrawal, J

Bench : Division Bench

Final Decision : Allowed

Judgement

R.K. Agrawal, J.—The Income Tax Appellate Tribunal, Allahabad has referred the following question of law u/s 256(1) of the Income Tax Act, 1961. hereinafter referred to as ''the Act'', for opinion to this Court.

Whether on the facts and circumstances, the Tribunal was legally justified in holding that the alternative plea of set off because of the confiscation of the recovered gold by the Central Excise authorities at Bangalore was not available to the assessee?

2. The present Reference relates to the Assessment Year 1985-86.

3. Briefly stated the facts giving rise to the present Reference are as follows:

The assessee was found in possession of primary gold weighing 937 grams by the Customs and Central Excise Officers at Bangalore who took search of the assessee. The assessee was found wearing dark shoes and socks. On removal of shoes and socks, it was noticed that a paper packet was kept in each shoe. On scrutiny of the said packets, they were found to contain four gold pieces with inscription as refined gold weighing 259 grams. 1.92 grams, 225 grams and 261 grams each of 24 carat purity. On information received, the Income Tax Officer issued a notice u/s 148 of the Act. In reply to that notice, the assessee contended that the gold had come out of the old jewellery belonging to his mother and the same was being carried by him for sale. The said contention was not accepted. He had further stated that he had invested Rs. 1 lac with one Shri Surendra Prasad Agrawal in connection with Saree business. Consequently, both the amounts, i.e., Rs. 1,86,000/- the valuation of the gold and Rs. 1 lac invested by the assessee were added in the returned income of the assessee. In appeal, the said addition was confirmed by the Commissioner of Income Tax (Appeals). In second appeal filed by the assessee, the said addition was also sustained by the Tribunal.

4. We have heard Sri Krishna Agrawal, learned Counsel for the applicant and Sri A. N. Mahajan, learned Standing Counsel appearing for the Revenue.

5. Learned Counsel for the applicant submitted that the applicant was found in possession of primary gold weighing 937 grams by the Customs and Central Excise Officers at Bangalore, who had confiscated the same, therefore, he was entitled for set off of the value of the said confiscated gold while determining his income. According to him, the Tribunal has wrongly held that the applicant was not entitled to set off regarding the value of confiscated gold. In support of the aforesaid plea, he has relied upon the following decisions:

1. Commissioner of Income Tax, Patiala Vs. Piara Singh,

2. Shri Vishnu Kumar Soni Vs. Commissioner of Income Tax,

3. Ram Saran Nar Singh Prasad Vs. Commissioner of Income Tax,

4. Commissioner of Income Tax Vs. Hiranand,

6. Sri A.N. Mahajan, learned Standing Counsel for the Revenue on the other hand submitted that the applicant was not found to have been carrying on business of smuggling gold thus the question of set off the value of the confiscated gold while determining the income does not arise. He further submitted that in the present case the investment in the confiscated gold has been deemed to be income by invoking the provisions of Section 69A of the Act which does not provide for any set off. He has relied upon the Division Bench decision of this Court in the case of Ishwar Das, Faizabad v. Commissioner of Income Tax, Lucknow 1999 U.P.T.C. 526

7. We have given our anxious consideration to the various pleas raised by the learned Counsel for the parties. We find that it is not in dispute that the applicant was found in possession of 937 grams of primary gold by the Customs and Central Excise Officers at Bangalore, which was confiscated. Before the Income Tax Officer a specific plea was taken that the gold was old jewellery belonging to his mother, who got it melted to give the same to the applicant for being sold. It was also stated that he was doing business of DALALI and intended to start the business of sarees. The authorities have disbelieved the explanation regarding the source of the gold. While disbelieving the explanation given by the applicant the Tribunal has held as follows:

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8. We have heard the parties at length and have also perused the entire facts on record. The assessee in his very statement recorded by the Excise authorities had admitted the recovery of gold from his possession. Once the recovery was admitted then the burden lay on the assessee to explain its acquisition. The assessee belongs to an ordinary family and was only having an income from dalali which he had shown hardly about Rs. 6000/- in a year. The house too as admitted by his father is on a very small plot of 12x15 ft. which further shows the status of the family, as is evident from the statement of the assessee''s father, a copy of which filed at page 7 of the compilation. In fact, the statement of the assessee''s father clearly establishes that this theory of the mother''s jewellery being melted and thereafter taking the said gold to Bangalore for sale to purchase saris etc. is all a fake and a concocted story. On being asked, as to where the gold ornaments were melted, the father of the assessee showed his ignorance, and stated that it is his wife and son who might have got it melted. The gold weighing 937 grams cannot be so easily melted by the assessee without the knowledge of his father. The whole statement of the father shows that not only assessee or his father but the whole family is of very moderate means and thus the very fact that the assessee''s mother might be having so much of gold and would have allowed the assessee to melt and take it to Bangalore is like a cock and bull story. Once the explanation given by the assessee is not believed and appears to be fake and concocted and the recovery is admitted to the assessee, we are of the opinion that the I.T.O. was justified to make an addition of the said amount u/s 69A of the I.T. Act for value of primary gold weighing 937 grams, as an unexplained investment by the assessee. We, therefore, hold that the order of the learned C.I.T.(appeals) confirming the said addition was perfectly correct and justified and does not call for any interference.

8. So far as the alternative plea regarding gold being confiscated and its value should be set off is concerned, the Tribunal has held as follows:

9. As regards the alternative plea that the gold being confiscated by the Central Excise authorities the same should be set off as a loss as the assessee being involved in smuggling business, the same too does not much help the assessee. In all the decisions relied upon by the assessee cited above, there were circumstances and the evidence on record to come to a conclusion that the assessee in those cases was involved in smuggling business. On the contrary here there is not an iota of evidence to prove or suggest that the assessee was involved in smuggling activity. Throughout the assessee had taken the plea that he was doing dalali in cloth. In fact, he has not anywhere stated that he was in any way connected with business of Sarrafa, which could even indirectly involve him in the smuggling activity. Throughout the assessee had taken a plea and stand that the alleged gold was obtained by melting the old ornaments of his mother. Nowhere he took up a plea that he was indulged in smuggling activities and the present recovery was a result of the said activity. It is only when the circumstances and the evidence on record suggest that the assessee is involved in some illegal activity, it is only then that any loss arising out of the illegal

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activity can be allowed to be set off against the alleged income of that illegal activity. All the decisions of various High Courts and including the celebrated decision of the Hon''ble supreme Court in Piara Singh''s case have allowed the set off only when there was evidence or circumstance to prove that the assessee was involved in illegal smuggling activity. Here in this case there is absolutely no evidence on record to prove or suggest that the assessee was involved in smuggling activity. In the absence of the same a mere alternative plea taken by the assessee on a legal advice, in our opinion, is not sufficient to set off the loss against the alleged deemed income computed u/s 69A of the I.T. Act, 1961. We, therefore, hold that even this alternative plea is not of any help to the assessee and the order passed by the learned C.I.T.(Appeals) to the contrary confirming the addition of Rs. 1,86,800/- being the value of the primary gold recovered from the assessee''s possession u/s 69A of the I.T. Act was perfectly correct and justified. The issues are decided accordingly.

9. From the aforesaid findings recorded by the Tribunal it is absolutely clear that the applicant was not engaged in the business of smuggling gold and he had only been found in possession of 937 grams of primary gold which was confiscated by the Customs and Central Excise Officers at Bangalore.

10. In the case of Commissioner of Wealth-tax, Gujarat Vs. S.C. Kothari, the Apex Court has held as follows:

If the business is illegal neither the profits earned nor the losses incurred would be enforceable in law. But, that does not take the profits out of the taxing statute. Similarly, the taint of illegality of the business cannot detract from the losses being taken into account for computation of the amount which can be subjected to tax as "profits" u/s 10(1) of the Act of 1922. The tax collector cannot be heard to say that he will bring the gross receipts to tax. He can only tax profits of a trade or business. That cannot be done without deducting the losses and the legitimate expenses of the business.

11. In the case of Commissioner of Income Tax, Patiala Vs. Piara Singh, , the Apex Court has held as follows:

If the activity of smuggling can be regarded as a business, those who are carrying on that business must be deemed to be aware that a necessary incident involved in the business is detection by the customs authorities and the consequent confiscation of the currency notes. It is an incident as predictable in the course of carrying on the activity as any other feature of it. Having regard to the nature of the activity possible detection by the customs authorities constitutes a normal feature integrated into all that is implied and involved in it. The confiscation of the currency notes is a loss occasioned in pursuing the business; it is a loss in much the same way as if the currency notes had been stolen or dropped on the way while carrying on the business. It is a loss which springs directly from the carrying on of the business and is incidental to it.

12. The Apex Court has further held that the true significance of the distinction

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between an infraction of the law committed in the carrying on of a lawful business and an infraction of the law committed in a business inherently unlawful and constituting a normal incident of it, has to be kept in mind while considering such cases.

13. In the case of Shri Vishnu Kumar Soni Vs. Commissioner of Income Tax, the Madhya Pradesh High Court following the decisions of the Apex Court in the case of S.C. Kothari and Piara Singh (supra) has held as follows:

As discussed earlier, the Tribunal maintained the addition of income of Rs. 40,000 on the basis of the finding that the applicant had acquired 28 gold bars and has not explained from what source he got the money to acquire those 28 bars. The Tribunal also accepted the Customs Department''s decision that the assessee was caught in the process of smuggling and that this gold was confiscated and it was on this that the Tribunal observed that the assessee was indulging in the activity of smuggling. This, therefore, is a clear finding that the assessee had indulged in the business of smuggling gold which he had acquired and, therefore, if Rs. 40,000 could be added as income from undisclosed source, the confiscation of the gold will have to be given credit as a loss in the course of the business.

14. In the case of Commissioner of Income Tax Vs. Shri Ram Chander, the Punjab and Haryana High Court had followed the decision of the Apex Court in the case of Piara Singh (supra) where the assessee had been carrying on smuggling of gold for the last several years and it allowed the value of the forfeited gold as trading loss.

15. In the case of C. Krishnalal Jain Vs. Commissioner of Income Tax, the Kamataka High Court has held that the assessee''s claim for set off cannot be denied at all. He was dealing in smuggled gold and 4 1/2 pellets of gold were seized from him and confiscated. The value of the confiscated gold should be considered as a business loss which springs directly from carrying on of his activities of smuggling.

16. Similar view has been taken by the Punjab and Haryana High Court in the case of Parkash Chand Sushil Kumar Vs. Commissioner of Income Tax,

17. In the case of M/s. Sri Venkata Satyanarayana Rice Mill Contractors Co. Vs. Commissioner of Income Tax, Andhra Pradesh, II, the Apex Court has held that where payment is being allowed towards contribution to any welfare fund or for the benefit of any individual which cannot be regarded as a form of illegal gratification and not against the public policy but to secure business, it has to be treated as legitimate expenses of the business.

18. In the case of Ram Saran Nar Singh Prasad Vs. Commissioner of Income Tax, , this Court has held that the value of the gold and gold ornaments and cash confiscated by the custom authorities should be allowed as business loss or an expenditure u/s 37 of the Act.

19. However, we find that in the case of Commissioner of Income Tax Vs.

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Hiranand, the Rajasthan High Court has held as follows:

22. We find from the statement of case that the Tribunal accepted that the Central Excise Department, Jaipur, on 24th of Jan., 1979, seized the gold weighing 1.479 gms. Valued at Rs. 1,32,500 from the assessee. A finding of fact has also been recorded that the said gold was confiscated by the authorities. The assessee has admitted before the Central excise authorities that he had carried the gold though on behalf of other persons. It is true that before the Central Excise Department the plea of the assessee was that the gold never belonged to him and the customs authorities had forcibly recorded his statement and got it signed by him. The learned Tribunal was accepted as a fact that the assessee was under MISA and sentence was confirmed by this Court as well. On this fact the learned Tribunal held that the ITO has treated Rs. 1,32,500 as income of the assessee from undisclosed sources. Before the ITO the assessee did claim deduction of amount of business loss by placing reliance on the judgment of the Hon''ble Supreme Court in CIT v. Piara Singh''s case (supra). The claim was rejected on the ground that assessee never admitted of having carried on any smuggling business activities. The Revenue cannot be heard to say that it will bring the loss of tax. It can only tax profits of a trade or business and that cannot be done without deducting the losses and the legitimate expenses of the business. The finding of fact recorded by the Tribunal is that the entire facts of the case go to show that the assessee had been carrying on illegal business of smuggling. The consequences of this finding recorded are inevitable. The confiscation of the gold of the assessee is a loss there from which has to be deducted from the amount included as unexplained investment

20. In all these cases, it has been held that the value of the confiscated goods should be allowed as a deduction as business loss if the business income which has been determined is on account of smuggling or illegal business.

21. In the case of Haji Aziz and Abdul Shakoor Bros. Vs. The Commissioner of Income Tax, Bombay City II, , the Apex Court has held as follows:

If a sum is paid by an assessee conducting his business, because in conducting it he has acted in a manner which has rendered him liable to penalty, it cannot be claimed as a deductible expense. It must be a commercial loss and in its nature must be contemplable as such. Such penalties which are incurred by an assessee in proceedings launched against him for an infraction of the law cannot be called commercial losses incurred by an assessee in carrying on his business. Infraction of the law is not a normal incident of business and, therefore, only such disbursements can be deducted as are really incidental to the business itself. They cannot be deducted if they fall on the assessee in some character other than that of a trader.

22. In the case of Kanhaiya Lal Vs. Commissioner of Income Tax, this Court has held as follows:

It is correct that the gold recovered from the assessee''s possession was

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confiscated by the Central Excise authorities but before any set-off could be allowed, to the assessee, it was for him to prove that the confiscation of the gold amounted to a business loss. This could have been done by showing that that gold was his stock-in-trade, that he had been carrying on illegal business in gold and that the carriage of gold and its detection and confiscation by the Central Excise authorities amounted to a normal incidence of this business.

23. In the case of Maddi Venkataraman and Co. (P) Ltd. Vs. Commissioner of Income Tax, . the Apex Court has held as follows:

The High Court referred to a large number of decisions where it has been held that payments tainted with illegality cannot be claimed as deduction under the Income Tax Act. Moreover, if an assessee is penalised under one Act, he cannot claim that amount to be set off against his income under another Act because that will be frustrating the entire object of imposition of penalty.

One exception to this rule which has been recognised by the courts is where the entire business of the assessee is illegal and that income is sought to be taxed by the Income Tax Officer then the expenditure incurred in the illegal activities will also have to be allowed as deduction. But if the business is otherwise lawful and the assessee resorts to unlawful means to augment his profits or reduce his loss, then the expenditure incurred for these unlawful activities cannot be allowed to be deducted. Even if the assessee had to pay fine or penalty because of an inadvertent infraction of law which did not involve any moral obliquity the result will be the same. Even in such cases, deduction will not be permitted of the amounts paid as penalty or fine or of the value of. the goods confiscated by the statutory authority as expenditure wholly and exclusively incurred for the purposes of carrying on the trade. It has been consistently held by the English courts that fines or penalties payable for violation of law cannot be permitted as deduction under the Income Tax Act. That will be against public policy. Even though the need for making such payments arose out of trading operation the payments were not wholly and exclusively for the purpose of the trade. One can carry on his trade without violating the law. In fact, Section 37 presumes that the trade will be carried on lawfully.

The English courts have consistently held that penalty or fine or money paid to compound an offence under another statute cannot be allowed as a deduction under the Income Tax Act. For the application of these principles, consideration of moral obliquity was quite immaterial.

24. In the case of Ishwar Das Vs. Commissioner of Income Tax, this Court after following the decisions of the Apex Court in the case of S.C. Kothari and Piara Singh (supra) has held as follows:

On a careful consideration of the aforesaid decisions cited by counsel for both the parties, we find that the Supreme Court has made, a distinction for allowing losses incurred while indulging in infraction of law committed in carrying on lawful business and infraction of law committed in the business inherently

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unlawful. If lawful business is carried on by the assessee while carrying on the aforesaid business, the assessee commits infraction of law in smuggling gold resulting in confiscation of the said gold and loss occurs, in such an event no deduction can be allowed for carrying on a lawful business. The said deduction from an illegal business cannot be allowed as a loss in its lawful business. The present case falls under the category where a business is carried on by the assessee in a legal manner and he indulges in infraction of law and the losses suffered due to such infraction cannot be allowed while computing the income of the lawful business. In that view of the matter, we answer the question in the affirmative, in favour of the Revenue and against the assessee.

25. In the case of Fakir Mohmed Haji Hasan Vs. Commissioner of Income Tax, the Gujarat High Court while considering the provisions of 69, 69A, 69B and 69C of the Act and after referring to the decisions of the Apex Court in the case of S.C. Kothari and Piara Singh (supra) and also the Punjab and Haryana High Court in the case of Shri Ram Chander (supra), has held as follows:

Under Section 4 of the Income Tax Act, Income Tax is to be charged in accordance with the provisions of the Act in respect of the total income of the previous year of every person. As provided by Section 5, the total income of any previous year of a person would, inter alia, include all income from whatever source derived which is received or is deemed to be received by such person, subject to the provisions of the Act. It will be seen from Section 69A of the Act that where the bullion, jewellery or other valuable article is not recorded in the books of account and there is no explanation about the nature and source of its acquisition, or the explanation is not satisfactory, the value thereof may be deemed to be the income of the assessee of the financial year immediately preceding the assessment year in which the assessee is found to be the owner of such bullion, etc.

The scheme of Sections 69, 69A, 69B and 69C of the Income Tax Act, 1961, would show that in cases where the nature and source of investments made by the assessee or the nature and source of acquisition of money, bullion, etc. owned by the assessee or the source of expenditure incurred by the assessee are not explained at all, or not satisfactorily explained, then, the value of such investments and money or the value of articles not recorded in the books of account or the unexplained expenditure may be deemed to be the income of such assessee. It follows that the moment a satisfactory explanation is given about such nature and source by the assessee, then the source would stand disclosed and will, therefore, be known and the income would be treated under the appropriate head of income for assessment as per the provisions of the Act. However, when these provisions apply because no source is disclosed at all on the basis of which the income can be classified under one of the heads of income u/s 14 of the Act. it would not be possible to classify such deemed income under any of these heads including income from "other sources" which have to be sources known or explained. When the income cannot be so classified under any

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one of the heads of income u/s 14, it follows that the question of giving any deductions under the provisions which correspond to such heads of income will not arise. If it is possible to peg the income under any one of those heads by virtue of a satisfactory explanation being given, then these provisions of Sections 69, 69A, 69B and 69C will not apply, in which event, the provisions regarding deductions, etc., applicable to the relevant head of income under which such income falls will automatically be attracted.

The opening words of Section 14 "save as otherwise provided by this Act" clearly leave scope for "deemed income" of the nature covered under the scheme of Sections 69, 69A, 69B and 69C being treated separately, because such deemed income is not income from salary, house property, profits and gains of business or profession, or capital gains, nor is it income from "other sources" because the provisions of Sections 69, 69A, 69B and 69C treat unexplained investments, unexplained money, bullion, etc., and unexplained expenditure as deemed income where the nature and source of investment, acquisition or expenditure, as the case may be, have not been explained or satisfactorily explained. Therefore, in these cases, the source not being known, such deemed income will not fall even under the head "Income from other sources". Therefore, the corresponding deductions which are applicable to the incomes under any of these various heads, will not be attracted in the case of deemed incomes which are covered under the provisions of Sections 69, 69A, 69B and 69C of the Act in view of the scheme of those provisions.

It is, therefore, clear that, when the investment, in or acquisition of gold, which was recovered from the assessee was not recorded in the books of account and the assessee offered no explanation about the nature and source of such investment or acquisition and the value of such gold was not recorded in the books of account, nor the nature and source of its acquisition explained, there could arise no question of treating the value of such gold, which was deemed to be the income of the assessee, as a deductible trading loss on its confiscation, because, such deemed income did not fall under the head of income "profits and gains of business or profession.

26. In the case of Bimal Kumar Damani Vs. Commissioner of Income Tax, the Calcutta High Court has held as follows:

Under Section 69A of the said Act, a person is liable to taxation in respect of undisclosed or unexplained income. If such income is from a business, then the assessee will be entitled to the deduction of business expenditure available u/s 37 of the Act. Business expenditure includes business loss. The question of loss is dependent on the question as to whether it is a loss in the course of the business. If it is not a business, then it would be an income from other sources. If it is an income from other sources, the loss of such income will neither be a loss in business nor a business expenditure deductible u/s 37. When considered in the light of the provisions contained in Section 69A, the question acquires a different dimension and it has to be considered in the light of such a proposition

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whether it could be allowed or not even if it is a loss. In our view, this loss, not being a business loss, cannot attract the principle of Section 37 for deduction permissible thereunder.

It is a settled proposition of law that whatever is carried on for gain is a business. In Commissioner of Income Tax, Patiala Vs. Piara Singh, smuggling activities were held to be business. Here the assessee was smuggling the seized US dollars. But that was only the solitary occasion. In ordinary parlance, business means a series of activities not a single transaction. Solitary adventures are also held to be business adventure in Commissioner of Income Tax Vs. Khairagarh Timber Traders, and Commissioner of Income Tax (Delhi Central) Vs. Bharat Insurance Co. Ltd., (Delhi) in certain cases. The proposition laid down in those decisions is not an absolute proposition. A solitary transaction may be a business but not always. There has to be some element of business in the activities. It depends on the facts of each case. In the facts and circumstances of this case, we are of the view that there is nothing to indicate nor is there any admission of the assessee or even a claim that he had been carrying on business in smuggling activities and, therefore, it is part of his business. On solitary adventure may be a business when it is legally carried on. One solitary illegal activity unconnected with any business activity cannot be said to be a business adventure. Therefore, we are of the view that a smuggling activity on a solitary occasion cannot be considered to be a business. This proposition finds support from the decision in M.B. Abdulla Vs. Commissioner of Income Tax, Kerala, by a two-judge Bench of the Supreme Court in which Commissioner of Income Tax, Patiala Vs. Piara Singh, was referred to and distinguished. With similar reasoning, we also distinguish the decision in Commissioner of Income Tax, Patiala Vs. Piara Singh, and hold that on the facts, the said ratio cannot be applied to this case, which is more similar to the facts of the latter decision by the two-judge Bench in M.B. Abdulla Vs. Commissioner of Income Tax, Kerala, In Commissioner of Income Tax, Patiala Vs. Piara Singh, , there was a finding of fact that the assessee therein was carrying on the business of smuggling. But in the present case, there is no such finding.

27. In the case of Commissioner of Income Tax v. Bandaru Subba Rao (1996) 185 ITR 631, before the Andhra Pradesh High Court the facts were that the assessee was carrying on business of money lending and shells of primary gold and some silver articles valued at Rs. 26,275/- were seized by the Central Excise Department. It had claimed that as the business was illegal, the value of the gold and silver articles should be allowed as deduction as they were confiscated by the Central Custom Authorities. This plea has been negatived by the Court on the ground that the very nature of the business is illegal and during the course of that illegal business the assessee has lost the assets either by way of confiscation or otherwise, which loss could not be allowed when the assessee has indulged in some illegal activity would not justify deduction of the amount of the business loss.

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28. From the aforesaid decisions, it would be seen that if a person is carrying on a legal business and also indulges in some illegal activities connected with that business, the amount of penalty or other fine imposed for infraction of law cannot be allowed as deduction while computing the income; where the entire business of the assessee is illegal and that income is sought to be taxed by the Income Tax Officer then expenditure incurred in the illegal activities will also have to be allowed as deduction while computing the income; and where, however, an addition has been made under Sections 69, 69A, 69B and 69C the investment, in or acquisition of gold, which had been recovered from the assessee, had not been recorded in the books of accounts and explanation offered by the assessee was disbelieved then there does not arise any question of treating the value of such gold, which was deemed to be the income of the assessee. as a deductible trading loss on its confiscation, because, such deemed income did not fall under the head of income "profits and gains of business or profession" and the activity carried on a solitary occasion cannot be considered to be a business.

29. Applying the aforesaid principles, we find that in the present case the applicant had categorically denied to have been carrying on any activity either in gold, bullion or was engaged in smuggling of such goods. The investment made in the confiscated gold had been treated as income u/s 69A of the Act. Since the incident being a solitary incident of having found in possession of primary gold, the Tribunal was justified in holding that the alternative plea of set off because of the confiscation regarding gold was not available to the applicant.

30. We, therefore, answer the question referred to us in the affirmative i.e. in favour of the Revenue and against the assessee. There shall be no order as to costs.

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