(1979) 04 RAJ CK 0009

In the Rajasthan High Court

Case No : Civil Sales Tax References No''s. 1 of 1967 and 29 of 1970

The Rajasthan State Electricity Board APPELLANT

Vs

The State of Rajasthan RESPONDENT

Date of Decision : 30-04-1979

Acts Referred:

Central Sales Tax Act, 1956 — Section 10A, 2, 9
Electricity (Supply) Act, 1948 — Section 5

Citation : (1980) 45 STC 201

Hon'ble Judges : Mahendra Bhusan Sharma, J;Dwarka Prasad, J

Bench : Division Bench

Advocate : P.N. Datt, for the Appellant; B.K. Pathak, for the Respondent

Judgement

Dwarka Prasad, J.—These two references have been made by the Board of Revenue for Rajasthan at Ajmer u/s 15 of the Rajasthan Sales Tax Act, 1954 (hereinafter referred to as "the Act"), at the instance of the assessee, the Rajasthan State Electricity Board, Jaipur (hereinafter referred to as "the Electricity Board"). The Rajasthan State Electricity Board is a corporation engaged in the generation and distribution of electrical energy in the State of Rajasthan, and is registered as a dealer under the Act and the Central Sales Tax Act, 1956 (hereinafter referred to as "the Central Act"). Registration certificates were granted by the Sales Tax Officer, B Circle, Jaipur, to the Electricity Board on the basis of which it was entitled to purchase goods against C forms. The Electricity Board imported certain goods against C forms in the State of Rajasthan on payment of concessional rate of tax under the Central Sales Tax Act. But the Sales Tax Officer objected to the purchase of tyres and tubes of motor vehicles, battery cells, varnish and paints, soaps, raincoats and iron safes against C forms by the Electricity Board and held that the aforesaid goods were not used for the generation and distribution of electricity and, as such, tax to the full extent payable under the Central Act should have been paid by the Electricity Board and as he was of the opinion that the Electricity Board misused the C forms in the purchase of the aforesaid articles, he held that the Electricity Board was liable to payment of penalty u/s 10A of the Central Sales Tax Act. The Electricity Board preferred an appeal to the Deputy Commissioner, Excise and Taxation (Appeals), Ajmer and Kota Division, Jaipur, who was of the opinion that the import of soaps to the extent of half of the quantity may be considered as of utility in the maintenance, etc., of the machines and half may be considered as irregular import on C forms, while the purchase of varnish and paints was considered to be for the generation of electricity as the same were required for the cleaning and painting of the machines and boilers. Similarly, tyres and tubes were also held to be essential for the transmission of. electricity, but the remaining articles, i. e., iron safes, raincoats and battery cells were considered to be commodities which had no direct utility in the generation and distribution of electricity. Thus, the appeal preferred by the Electricity Board was partly allowed by the Deputy Commissioner. Then a revision was preferred to the Board of Revenue. The learned single Member of the Board of Revenue by his order dated 18th December, 1964, partly accepted the revision petition and set aside the order of the Deputy Commissioner as well as of the Sales Tax Officer and remanded the matter back to him for fresh orders after investigation and hearing the Electricity Board. However, the learned Member of the Board of Revenue held that paints could be imported to the extent they are required for painting of electrical goods and battery cells could be purchased on C forms so far as they were necessary for the linesmen to work at night on the transmission towers to rectify electrical faults, but in respect of the remaining items, iron safes, raincoats, tyres and tubes, the learned single Member of the Board of Revenue held that they were of no use for the generation or distribution of electricity. The Electricity Board, thereupon, applied to the Board of Revenue for making a reference to this Court, but the reference application was rejected by the learned Member of the Board of Revenue by his order dated 1st October, 1965. Then, an application was preferred to this Court u/s 15(2)(b) of the Act and by order dated 27th September, 1966, this Court directed the Board of Revenue to refer the following two questions for decision by this Court along with the statement of the case:

(1) Whether, on the facts and in the circumstances of the case, the applicant is entitled to purchase the goods, tyres, tubes, raincoats, soaps, etc., against C forms and no case of misuse of C forms is made out against the applicant?

(2) Whether, on the facts and in the circumstances of the case, tyres, tubes, raincoats and soaps, etc., are covered in the list given in the Central registration certificate, exhibit 1, and the applicant has rightly used the C forms for the purchase of the said goods?

It is in this manner that Reference Case No. 1 of 1967 has come up before us.

2. The Electricity Board felt that the Central registration certificate issued under the Central Sales Tax Act, 1956, was ambiguous and confusing and was not clear in respect of the goods which the Electricity Board could purchase against C forms. The Electricity Board, therefore, filed an application dated 3rd November,

1962, before the Sales Tax Officer, B Circle, Jaipur, for an amendment of the Central registration certificate by making the following additions:

Tools and plants including vehicles and other transportable goods including their spare parts, ''tubes and tyres, used/employed for the purpose of construction, operation and maintenance of the power system (generation, transmission and distribution).

3. The Sales Tax Officer rejected the application by his order dated 6th November, 1962. But, on appeal, the Deputy Commissioner, Excise and Taxation (Appeals), Ajmer and Kota Division, Jaipur, by his order dated 21st November, 1962, held that the goods desired to be purchased by the Board on concessional rates on C forms obviously helped the generation or distribution of electricity and he, therefore, allowed the appeal and accepted the application of the Electricity Board for amendment of the Central registration certificate. The Sales Tax Officer, thereupon, filed a revision petition before the Board of Revenue and the Board vide its order dated 18th December, 1964, held that the purchase of motor vehicles could not be justified on C forms, as motor vehicles cannot be used for generation and distribution of electricity. The Board of Revenue, therefore, accepted the revision application and rejected the application of the Electricity Board for amendment of the Central registration certificate. An application for making a reference to this Court was also rejected by the Board of Revenue. Thereafter, this Court by its order dated 20th August, 1969, directed the Board of Revenue to refer the following question of law to this Court for its opinion along with the statement of case:

Whether, on the facts and in the circumstances of this case, the application of the State Electricity Board for the amendment and addition of ''tools and plants'' including vehicles and other transportable goods, their spare parts, tubes and tyres used by them, employed for the purpose of construction, operation and maintenance of the power system (generation, transmission and distribution) in the Central registration certificate is maintainable and the amendment and addition prayed for should be allowed?

This is how Reference Case No. 29 of 1970 has come up before us.

4. As, in both these reference cases, common questions of law are involved, relating to the goods which the Electricity Board could purchase on the basis of the Central registration certificate, it would be convenient to dispose them of by a common order.

5. It was argued by Mr. P.N. Datt, appearing for the Electricity Board, that the goods referred to in the two reference cases, namely, motor vehicles with their spare parts, tubes and tyres, battery cells, iron safes, varnishes and paints, soaps, raincoats, etc., are goods used or employed for the purpose of construction, operation and maintenance of the power system, namely, generation, transmission and distribution of electricity and, as such, the Electricity Board should be allowed to purchase the same on concessional rates

on the basis of the Central registration certificate. The argument of the learned counsel is that the aforesaid goods are used by the Electricity Board in furtherance and development of their business activity of generating, distributing and supplying of electricity. On the other hand, Mr. B.K. Pathak, appearing for the department, argued that the specified goods are not intended for use directly in the generation, distribution and transmission of electricity and, as such, they could not be exempted from payment of normal rate of sales tax nor the desired addition could be made in the Central registration certificate of the Electricity Board.

6. In order to appreciate the real controversy between the parties, it is necessary briefly to consider the scheme of the Central Sales Tax Act, 1956 (hereinafter referred to as the "Central Act"), and the relevant provisions thereof. The Central Act provides for the levy, collection and distribution of tax on sale of goods in the course of inter-State trade or commerce and declares certain goods to be of special importance in inter-State trade or commerce and specifies the restrictions and conditions to which State laws imposing taxes on the sale or purchase of such goods of special importance shall be subjected. Under clause (b) of Section-2 of the Central Act, a "dealer" has been defined as a person who carries on the business of buying, selling, supplying or distributing goods, directly or indirectly, for cash, or for deferred payment, or for commission, remuneration or other valuable consideration, and includes a local authority, a body corporate, a company and a Government, which carries on the business of buying, selling, supplying or distributing goods, directly or otherwise. Clause (g) of Section 2 defines "sale" as any transfer of property in goods by one person to another for cash or for deferred payment or for any other valuable consideration, and includes a transfer of goods on hire-purchase or other system of payment by instalments, but does not include a mortgage or hypothecation of or a charge or pledge on goods. Section 6 is the charging section, which imposes the liability upon every dealer with effect from the date which may be specified by the Central Government to pay tax under the Act on all sales effected by him in the course of inter-State trade or commerce during any year, on and from the date so notified. Section 7 provides the machinery for registration of dealers while Section 8 prescribes the rates of tax on sales in the course of inter-State trade or commerce. Sub-section (1) of Section 8 prescribes the rates of tax to be paid on his turnover by a dealer, if he sells in the course of inter-State trade or commerce to the Government any goods, or if he sells to a registered dealer other than the Government goods of the description referred to in Sub-section (3) of that section. Sub-section (2) of Section 8 provides the rate of tax payable by any dealer in any case not falling within Sub-section (1), in respect of the sales by him of any goods in the course of inter-State trade or commerce. Sub-section (3) of Section 8, which is very relevant, runs as under:

8. (3) The goods referred to in Clause (b) of Sub-section (1) --

(a) omitted.

(b) ...are goods of the class or classes specified in the certificate of registration of the registered dealer purchasing the goods as being intended for resale by him or subject to any rules made by the Central Government in this behalf, for use by him in the manufacture or processing of goods for sale or in mining or in the generation or distribution of electricity or any other form of power;

(c) ...

(d) ...

7. u/s 9 of the Central Act, the tax is to be levied and collected by the Government of India in the State from which the movement of the

the Central Act, included tools, instruments and other minor articles and all sorts of plants and machinery and other equipment required for installation or running and maintenance of power-houses and workshops.

8. The learned counsel for the Electricity Board frankly conceded that iron safes purchased by the Electricity Board could not be brought within the goods enumerated in the registration certificate. As regards soaps, varnishes and paints, it has been held by the learned Member of the Board of Revenue that the soaps used for cleaning boilers and other machinery and paints used for painting machinery and boilers can be said to be intended for use in relation to the generation and distribution of electricity. Similarly, for battery cells, it has been held by the learned Member of the Board of Revenue that so far as the purchase of battery cells is required for use by the linesmen to work at night on the transmission towers and to correct electrical faults, it could be justified as of goods or equipments or tools or accessories intended for use in the distribution of electricity, which is made through the transmission lines. But the learned Member of the Board of Revenue rejected the claim of the Electricity Board in respect of tyres and tubes and raincoats and held that they cannot be considered as directly intended for use in generation or distribution of electricity and, as such, their purchases on concessional rates of tax on C forms could not be justified.

9. The Rajasthan State Electricity Board was constituted u/s 5 of the Electricity (Supply) Act, 1948, for the purpose of promoting the co-ordinated development of the generation, supply and distribution of electricity in the State, in the most efficient and economical manner. The Electricity Board is required to establish its own generating stations, interconnecting them by main transmission lines to be constructed or acquired by the Board and is responsible for the generation, transmission and distribution of electrical energy, including the operation and maintenance of all kinds of generating stations and sub-stations. The case of the Electricity Board is that motor vehicles, their tyres and tubes, accessories, spare parts, etc., are required to be purchased and employed by the Electricity Board for the work of construction as also of operation and maintenance of the transmission lines and for the construction of generating stations. The equipments and materials including cables, poles, wires, pipes, insulators and

other electrical equipments and accessories of transmission lines have to be carried to the places where generating stations or transmission lines are to be constructed or maintained. Similarly, it is necessary to carry the equipments, tools and plants for the installation of transmission lines and also to ensure their proper maintenance, and the motor vehicles purchased by the Electricity Board were engaged or used for the purpose of construction and erection of generating stations and transmission lines and in the maintenance and/or correction of faults on the transmission lines and are, thus, required for the work of generation, distribution and transmission of electrical energy by the Electricity Board. It was also argued by the learned counsel that raincoats are necessary for the use of workmen who have to go out for correcting the failure of transmission and distribution of electricity during rains and in extreme winter.

10. The scope of Section 8(1)(b) read with Sub-section (3) (b) of Section 8 and, Rule 13 has been considered by their Lordships of the Supreme Court in Indian Copper Corporation Limited Vs. Commissioner of Commercial Taxes, Bihar and Others, In that case, the assessee mined copper and iron-ore from its own mines, transported the ore to its factory and manufactured finished products from the ore for sale. It was held by their Lordships of the Supreme Court in the aforesaid case that:

Where a dealer is engaged both in mining operations and in the manufacturing process -- the two processes being interdependent -- it would be impossible to exclude vehicles which are used for removing from the place where the mining operations are concluded to the factory where the manufacturing process starts.... The expression ''goods intended for use in the manufacturing or processing of goods .for sale'' may ordinarily include such vehicles as are intended to be used for removal of processed goods from the factory to the place of storage.

11. Thus, it was held in the aforesaid case that locomotives and motor vehicles and also accessories with their spare parts and tyres and tubes were goods in respect of which the Indian Copper Corporation Ltd. could claim specification in the certificate of registration and which could be imported by the corporation at concessional rate of tax. But it was also observed by their Lordships in the aforesaid case that the expression "goods intended to be used" cannot be equated with "likely to facilitate" the conduct of the business of the assessee, and only those goods which have a direct connection with the business of the assessee in the manufacturing and processing of goods or in mining operations could make them goods intended for use in those operations.

12. In the case of J.K. Cotton Spinning and Weaving Mills Co. Ltd. Vs. Sales Tax Officer, Kanpur and Another, the assessee was a manufacturer for sale of cotton textiles, tiles and other commodities. In that case, their Lordships of the Supreme Court held as under:

Under Rule 13, read with Section 8(3)(b), mere intention to use the goods in the manufacture or proceessing of goods for sale, will not be a sufficient ground for specification: the intention must be to use the goods as raw materials, as processing materials, as machinery, as plant, as equipment, as tools, as stores, as spare parts, as accessories, as fuel or as lubricants.... The expression ''in the manufacture of goods'' should normally encompass the entire process carried on by the dealer of converting raw materials into finished goods. Where any particular process is so integrally connected with the ultimate production of goods that, but for that process, manufacture or processing of goods would be commercially inexpedient, goods required in that process would, in our judgment, fall within the expression ''in the manufacture of goods''...Rule 13 does not justify the importation of restrictions which are not clearly expressed, nor imperatively intended. Goods used as equipment, as tools, as stores, as spare parts, or as accessories in the manufacture or processing of goods, in mining, and in the generation and distribution of power need not, to qualify for special treatment u/s 8(1), be ingredients or commodities used in the processes, nor must they be directly and actually needed for ''turning out or the creation of goods.

13. Thus, it was held by their Lordships of the Supreme Court in that case that if a process or activity is so integrally related to the ultimate manufacture of goods that without that process or activity manufacture may, even if theoretically possible, be commercially inexpedient, then such goods intended for use in the process or activity as specified in Rule 13 will be entitled to be qualified for concessional rate of tax. Indian Copper Corporation Limited Vs. Commissioner of Commercial Taxes, Bihar and Others, was referred to by their Lordships of the Supreme Court in the aforesaid case J.K. Cotton Spinning and Weaving Mills Co. Ltd. Vs. Sales Tax Officer, Kanpur and Another, to emphasise the point that the goods permissible under Rule 13 read with Section 8(3)(b) of the Act need not be directly or actually needed for the manufacturing or processing of goods and observed that vehicles used by the Indian Copper Corporation fell within Rule 13, as such vehicles were used merely for removing ore from the mines to the factory and finished goods from the factory to the place of storage. Spare parts and accessories required for the effective operation of these vehicles were also held to be within Rule 13. It was also held in the /. J.K. Cotton Spinning and Weaving Mills Co. Ltd. Vs. Sales Tax Officer, Kanpur and Another, that in a factory manufacturing cotton and other textiles, certain electrical equipments, in the present stage of development, would be commercially necessary. For instance, without electric lighting it would be very difficult to carry on the business. Again electrical humidifiers, exhaust fans and similar electrical equipments would, in the modern conditions of technological development, normally, be regarded as equipments necessary to effectually carry on the manufacturing process.

14. Then, in Indra Singh and Sons (P.) Ltd. v. Sales Tax Officer, Raigarh Circle, Raigarh [1966 17 S.T.C. 510 S.C., where the business of the assessee was of mining coal and trading in coal and coke as owner of the mines, it was held by their Lordships of the Supreme Court that the expression "in mining" in Rule 13

of the Central rules could not be read so as to mean "in the business of mining". Their Lordships also observed in the aforesaid case that:

The goods must be intended for use only in the actual activity of mining which would include raising the coal and storing it in heaps or in warehouses. But, in our opinion, the expression cannot be extended to include delivering the coal to a siding at the railway station.

15. Thus, in the case of the assessee, who carried on merely mining operation and trading in coal and coke, their Lordships rejected the claim of the assessee that motor trucks, their accessories and spare parts and tyres and tubes should be included in the registration certificate.

16. In Commissioner of Sales Tax, Madhya Pradesh, Indore Vs. Madhya Pradesh Electricity Board, Jabalpur, it was held by their Lordships of the Supreme Court that for the purposes of sales tax legislation, electricity must be considered to be goods and the Electricity Board is a "dealer" in respect of its activities of generation, distribution, sale and supply of electrical energy and that merely because the electrical energy is not tangible or cannot be moved or touched like a piece of wood or a book, it cannot cease to be a movable property when it has all the attributes of such property. It was also observed by their Lordships of the Supreme Court in the aforesaid case that:

If there can be sale and purchase of electric energy like any other movable object we see no difficulty in holding that electric energy was intended to be covered by the definition of ''goods'' in the two Acts. If that had not been the case there was no necessity of specifically exempting sale of electric energy from the payment of sales tax by making a provision for it in the schedules to the two Acts. It cannot be denied that the Electricity Board carried on principally the business of selling, supplying or distributing electric energy. It would, therefore, clearly fall within the meaning of the expression ''dealer'' in the two Acts.

17. In Commissioner of Sales Tax v. Kolhapur Electric Supply Co. [1976 37 S.T.C. 587, the assessees, Kolhapur Electric Supply Co., were registered dealers and were engaged in the generation and distribution of electricity. The question which was raised before their Lordships of the Bombay High Court, in the aforesaid case, was as to whether electric meters used by the company could be said to be used in the manufacture or processing of electrical energy for sale. It was held by their Lordships of the Bombay High Court that electrical energy is "goods for sale or supply" for payment and the equipments used for measuring electricity for the purpose of selling it to the consumers, must be regarded as having been used in the manufacture or processing of goods, namely, electrical energy.

18. In Travancore Tea Estates Co. Ltd. Vs. State of Kerala, the assessee carried on the ''business of tea planting, owned tea estates and maintained separate tea factories in each of those estates for the manufacture of tea grown in those estates. It was held by their Lordships of the Supreme Court, after considering the two earlier decisions in the Indian Copper Corporation Limited Vs.

Commissioner of Commercial Taxes, Bihar and Others, and the J.K. Cotton Spinning and Weaving Mills Co. Ltd. Vs. Sales Tax Officer, Kanpur and Another, that the cultivation and growth of tea plants and leaves cannot be comprehended in the expression "in the manufacture or processing of goods for sale". No doubt, the cultivation and growth of tea plants results in the production of raw materials in the form of green tea-leaves, which are ultimately processed into tea meant for sale, but such cultivation and growth of tea plants is prior to the manufacturing process and does not answer to the description of "manufacture and processing of tea meant for sale". It was again pointed out by their Lordships of the Supreme Court in the aforesaid case that where any particular process is so integrally connected with the ultimate production of goods that, but for the process, manufacture or processing of goods would be commercially inexpedient, goods required in that process would fall within the expression "in the manufacture of goods" and that the goods which are directly related to the actual production of finished goods can be held to be goods "intended for use in the manufacture of goods".

19. In Empire Dyeing and Manufacturing Company Ltd. v. State of Maharashtra [1977 40 S.T.C. 1, the assessee was a registered dealer carrying on the business of bleaching and printing fabrics manufactured by them for sale and also bleaching and printing fabrics manufactured by others for sale. It was pointed out by the Bombay High Court in that case that if goods are used in the manufacture or processing of goods for sale, then only they could be purchased at the concessional rate of tax on C forms.

20. Now, let us apply the principles enunciated in the aforesaid decisions to the questions raised in these two reference cases. We are called upon to decide as to whether the articles or goods mentioned in the three questions referred to us fall within the dictum of their Lordships'' decision in the Indian Copper Corporation Limited Vs. Commissioner of Commercial Taxes, Bihar and Others, or in the Indra Singh and Sons'' case [1966] 17 S.T.C. 510 (S.C.). In the first case, the assessee was engaged both in mining operations as well as in the manufacturing process and the aforesaid two processes were held by their Lordships of the Supreme Court to be interdependent and, on that basis, it was held that it would be impossible to exclude vehicles used for removing ore from the place where the mining operations were concluded to the factory where the manufacturing process starts and also the vehicles used for removing the processed goods from the factory to the place of storage. But in the Indra Singh''s case [1966 17 S.T.C. 510 S.C .), the assessee carried on only mining operations and, as such, it was held that motor vehicles, their accessories, spare parts, tyres and tubes could not be included in the registration certificate as the mining operations were concluded as soon as the coal was raised and stored in heaps or in warehouses and the said process did not include the carrying of coal from the godowns to the siding at the railway station. The Electricity Board, as mentioned earlier, carries on the business not only of manufacturing and generating electrical energy but it also discharges the function of supply, distribution and transmission of such

electrical energy and it is common knowledge that electrical energy is transmitted along insulated copper wires and for the purpose of distribution and transmission and supply of electrical energy to the consumers, the Electricity Board has to construct and maintain transmission lines and equipments, and materials such as cables, pipes, poles, wires and other electrical goods have to be carried to places where the generating sets or power-stations are constructed and to the localities where transmission lines are laid down and, for that purpose, motor vehicles such as trucks, trolleys and trailers and the like are intended to be used. Then their accessories and spare parts including tyres and tubes are also necessary for the same purpose. The business of the Electricity Board being not only of generation or manufacture of electrical energy but also of supply, distribution and transmission thereof and, as such, the principles laid down by their Lordships of the Supreme Court in the Indian Copper Corporation Limited Vs. Commissioner of Commercial Taxes, Bihar and Others, are applicable to the facts of these reference cases. The same principles were applied by their Lordships of the Bombay High Court in the Kolkapur Electric Supply Co.''s case [1976 37 S.T.C. 587 , while holding that electric meters used for the measurement of electricity were used in the manufacture or processing of goods, namely, electrical energy, without which there could be no supply or sale of electricity to the consumers. In the Commissioner of Sales Tax, Madhya Pradesh, Indore Vs. Madhya Pradesh Electricity Board, Jabalpur, which is equally applicable to the facts of the present case, their Lordships of the Supreme Court held that the Electricity Board was a "dealer" in respect of its activities of generation, distribution, sale and supply of electrical energy and that electrical energy can be stored and transmitted and, though it may not be moved or touched, yet it has all the attributes of movable property. When the Electricity Board is engaged in the business of distribution and transmission and supply of electrical energy and, for the purposes of sale thereof to the consumers, the laying down of transmission lines, fixing of poles, etc., form an integral part of its business and, for that purpose, such motor vehicles as trucks, trolleys and trailers are necessary for carriage of cables, poles, wires, other electrical equipments and labour.

21. Thus, in our view, motor vehicles, meaning thereby only trucks, trolleys, trailers and the like, but not passenger vehicles, as also their accessories and spare parts, tyres and tubes can be purchased by the Electricity Board at the concessional rate of tax prescribed u/s 8(1) of the Act against the use of C forms and for the purpose of clarification, the Electricity Board is also entitled to get an insertion made in its registration certificate issued under the Central Act of "tools and plants including vehicles and other transportable goods including their spare parts, tubes and tyres". So far as soaps, paints and varnishes are concerned, they have been permitted by the Board of Revenue only as may be intended to be used for the purpose of cleaning boilers and machinery and other equipments and for the purpose of painting machinery and electrical goods. Raincoats may also be permissible to be purchased at the concessional rate of tax, as may be

necessary for the use of linesmen working on the transmission lines, during the rainy season and in the extreme winter. Similarly, the battery cells may also be permitted to be purchased by the Electricity Board on C forms, but only to the extent that they are necessary to be used by the linesmen to work on transmission lines during night. The Electricity Board may use C forms for the purposes of buying tyres, tubes, battery cells, raincoats and soaps to the limited extent indicated above.

22. We also hold that the Electricity Board rightly used the C forms for the purchase of the aforesaid goods to the extent indicated above, while C forms could not be made use of for the purchase of iron safes or battery cells as well as of soaps, varnishes and paints for other purposes except those referred to above.

23. The two reference cases are answered accordingly.