CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD

REGIONAL BENCH, COURT NO. 1

CUSTOMS APPEAL NO. 10342 OF 2019

[Arising out of OIA-AHD-CUSTM-000-APP-147-161-18-19 dated 30/10/2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD]

NETAFIM IRRIGATION INDIA PVT LTD **Appellant**
Plot No. 268-270, 271-b, GIDC, Manjusar, Savli,
Vadodara, Gujarat

Vs.

COMMISSIONER OF CUSTOMS-AHMEDABAD **Respondent**
Custom House, Near All India Radio, Navrangpura,
Ahmedabad, Gujarat

WITH

- **Customs Appeal No. 10343 of 2019** (**Netafim Irrigation India Pvt Ltd)**
- **Customs Appeal No. 10344 of 2019** (**Netafim Irrigation India Pvt Ltd)**
- **Customs Appeal No. 10345 of 2019** (**Netafim Irrigation India Pvt Ltd)**
- **Customs Appeal No. 10306 of 2020** (**Netafim Irrigation India Pvt Ltd)**

[Arising out of OIA-AHD-CUSTM-000-APP-476-19-20 dated 11/12/2019 passed by Commissioner (Appeals) Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD]

Appearance:
Shri Manish Jain, Advocate for the Appellant
Shri Girish Nair, Assistant Commissioner (AR) for the Respondent

CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. C L MAHAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 12712-12716/2024

Date of Hearing : 06.08.2024
Date of Decision: 12.11.2024

RAMESH NAIR

These appeals are directed against order in appeal no. AHD-CUSTM-000-APP-147-161-2018-19 dated 30.10.2018 and AHD-CUSTM-000-APP-

476-2019-20 dated 11.12.2019. The appellant are subsidiary company of Netafim Hazerim Holdings (Cooperative Society) Ltd. Israel, engaged in the business of installation of micro irrigation systems such as drip/sprinkler systems, etc. through its distribution network across India.

1.1 In order to install the above-mentioned system, the appellants procured various raw materials, components, parts, and equipment from local as well as foreign vendors. While importing the parts/equipment, the goods were cleared by paying the additional duty of customs in terms of section 3(5) of the customs Tariff Act, 1975. Further, the appellants followed customized methods for sales. These include selling the parts of the Micro Irrigation Systems as imported without any installation or selling the imported goods with installation services. In cases where the installation services are included, the concerned charges for the same are mentioned in the invoice separately. It is the case of the department that appellants are not eligible for a refund of 4% SAD as the goods imported via Bill of Entry were parts of the Micro Irrigation System, however, they were sold as Micro Irrigation System without noticing the fact that the parts are sold separately, and installation charges are separately indicated in the invoice. Thus, according to the department, the imported goods are not sold as such (in the form of parts) the basic condition of the Notification No. 102/2007-Cus dated 14.09.2007 has not been fulfilled.

2. Shri Manish Jain learned counsel appearing on behalf of the appellant made the following submission:-

> *"6. It is submitted that the appellants are eligible for the refund under Notification No. 102/2007-Cus as imported parts of Micro Irrigation Systems are sole subsequent to imports on payment of applicable VAT.*
>
> *7. It is submitted that Ld. Commissioner of Customs (Appeals) while passing the impugned order has lost sight of the fact that work orders and sales invoices issued by appellants separately show sales of parts, applicable VAT on it, and installation charges, etc. Thus, there are clear separate sales of*

parts and separate installation charges are indicated for the same in the invoice (Pages 124 to 134, 141 to 158 of the paper book in Appeal No. 10306/2020). Further, annexure to invoices also clearly refers to Bills of entry vide which said parts were imported by appellants.

8. The relevant part of the Notification No. 102/2007-Cus is extracted below for ease of reference:

> *"In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India for subsequent sale, from the whole of the additional duty of customs leviable thereon under sub-section (5) of section 3 of the said Customs Tariff Act (hereinafter referred to as the said additional duty).*
>
> *2. The exemption contained in this notification shall be given effect if the following conditions are fulfilled*
>
> *(a) the importer of the said goods shall pay all duties, including the said additional duty of customs leviable thereon, as applicable, at the time of importation of the goods,*
>
> *(b) the importer, while issuing the invoice for sale of the said goods, shall specifically indicate in the invoice that in respect of the goods covered therein, no credit of the additional duty of customs levied under sub-section (5) of section 3 of the Customs Tariff Act, 1975 shall be admissible*
>
> *(c) the importer shall file a claim for refund of the said additional duty of customs paid on the imported goods with the jurisdictional customs officer before the expiry of one year from the date of payment of the said additional duty of customs,*
>
> *(d) the importer shall pay on sale of the said goods, appropriate sales tax or value added tax, as the case may be:*
>
> *(e) the importer shall, inter alia, provide copies of the following documents along with the refund claim:*
>
> *(i) document evidencing payment of the said additional duty;*
>
> *(ii) invoices of sale of the imported goods in respect of which refund of the said additional duty is claimed,*

(iii) documents evidencing payment of appropriate sales tax or value added tax, as the case may be, by the importer, on sale of such imported goods."

9. The benefit of the Notification is available on merits to the appellant because the goods imported have already been sold into the domestic market on payment of applicable VAT/Sales tax, which is nil in the present case.

10. The appellants have fulfilled all the requirements of the concerned notification including the payment of the duties on importation, filing of the claim within one year from the date of payment of the additional duty, paying appropriate VAT/Sales Tax at the time of Sale of the goods and submitted all the documents required to be submitted.

11. Further, the concerned notification grants exemption from SAD to those goods that have been imported for subsequent sale. As long as the goods that have been imported are subsequently sold, the notification requirement has been fulfilled and the exemption benefit has to be given. It does not matter whether any further process has taken place or not for the notification to be applicable.

12. It is submitted that the phrase "when imported into India for subsequent sale" grants the benefit of the notification to those goods that are imported for subsequent sale. The concerned notification only intends to exclude goods that are imported not for being sold subsequently in India but are consumed by the importer himself.

13. The aforesaid legal position is also supported by the recent decision of the Tribunal in the case of Agarwalla Timbers Pvt. Ltd. and Ors Vs. CC, Kandla, 2010-TIOL-1378- CESTAT-AHM, affirmed by the Gujarat High Court and reported in 2014 (302) E.L.T. 519, wherein the Tribunal allowed refund of SAD under Notification 102/2007-Cus even in cases where timber logs were imported and were sold subsequently after being sawn.

14. Further, reliance is placed on the following decisions wherein even in the case of project supply refund under Notification No. 102/2007-Cus, dated 14.09.2007 is granted:

- *Commissioner of Customs, Kandla Vs. PMC Project India Pvt. Ltd, 2019 (370) E.L.T.1429*
- *C.C., JNCH, Nhava Sheva v. Palava Dwellers Pvt. Ltd., 2019 (370) E.L.T. 1543*
- *C.C. Kandla Vs. Luna Infradrop Pvt. Ltd., 2016 (333) E.L.T. 351*
- *Lodha Healthy Constructions & Dev Pvt. Ltd. Vs. C.C.E.x. & S.T., Hyderabad, 2017 (358) E.L.T. 471*

16. It is submitted that in cases where sales tax is being paid at the time of the sale in India after import, Notification No. 102/2007-Cus provides a refund for SAD paid since the same is levied only to counter-balance sales tax otherwise payable.

17. In the case of Vijirom Chem. Pvt. Ltd. vs Commr. Of Custom, Bangalore, 2006 (199) E.LT. 751 (Tri. –Bangalore), wherein the court held that meaning of term 'as such appearing in the concerned notification means that the goods should not undergo any process of change and mere re-packing of the goods does not result in any material change in the nature of the goods.

18. It is submitted that the Appellants have imported various parts of Drip Irrigation Systems and filed necessary bills of entry. The said parts were sold as such without doing any value addition. The said parts were sold under commercial invoice which reflected the same description which is shown in the Bill of Entry.

19. As per the Notification No. (GHN-4) VAT-2013-S.5 (2) (37) – TH dated 01.04.2013, sale of "Micro Irrigation System Equipment" is exempted from payment of VAT in the state of Gujarat. However, Notification 102/2007-Cus dated 14.09.2007 allows the refund of SAD subject to the condition that the importer pays appropriate Sales tax/VAT. Reliance in this regard is placed on the following decisions:

- *Gazal Overseas v. C.C., New Delhi, 2016 (332) E.L.T. 767*
- *M/s. ABS Ltd. Vs. C.C.E., Jaipur, 2017 (6) TMI 360- CESTAT Ahmedabad*

20. In the present case, the appropriate Sales Tax/VAT being NIL vide the above-referred notification, the Appellants cannot be said to have violated the said condition of the notification inasmuch as it cannot be said that they have not paid appropriate Sales/VAT Thus, it is submitted that as long as the appropriate VAT/Sales tax was paid, the SAD refund was admissible even if the appropriate Sales Tax/VAT was less than SAD.

21. It is submitted that Circular No. 94/2010 and Circular No. 34/2010-Cus., dated 15-9-2010 stated that exemption under Notification No. 102/2007 is not available in case the imported goods are used for manufacturing as CENVAT credit is available on Special CVD. However, in the present case, these parts are installed at the site of the purchase without any further process. Thus, there is no manufacturing activity and no CENVAT credit is availed against the Special CVD paid at the time of import. Thus, the impugned order has wrongly relied upon the aforesaid circular to reject the refund claim.

22. It is submitted that once the taxpayer fulfills the eligibility criteria and falls within the ambit of the exemption Notification, a wider and a liberal interpretation should be adopted. In the present case, the Appellants have provided all the documents required by the authority to establish a co-relation between the imported goods and the goods sold to the domestic purchaser. Thus, once all the conditions of Notification 102/2007-Cus are satisfied and the refund should be granted.

23. Reliance in this regard is placed on the case of the Malwa Industries Ltd. reported in 2009 (235) ELT 214 (SC), wherein the court held that an exemption notification should be read literally, and once it is found that the exemption notification is applicable to the case of the assessee, the same should be construed liberally.

Additional grounds applicable for Appeal No. C/10306/2020

24. It is submitted that refund applications were sanctioned by 17 O1Os and the same attained finality as there was no appeal filed against them. Thus, the above order can only be set aside by an order of the competent appellate authority and not by mere issuance of the Show Cause notice.

25. Reliance in this regard is placed on the case of CCE Kanpur v. Flock (India) – 2000 (120) ELT 285 (SC). The Hon'ble Supreme Court maintained that if an order appealable under the Act is not challenged, then the order is not liable to be questioned and the matter is not to be reopened in, a separate proceeding.

26. It is submitted that the issue was already settled by the 17 OIOs which had attained finality. Thus, the refund application filed by the Appellants was already adjudicated and issuance of SCNs to re-adjudicate these refund applications, merely because of a change in opinion, is against the principle of res judicata.

27. It is submitted that the Refund of Rs. 22,83,917 was already sanctioned by the 010 No. DC/13/ICD/Dashrath/Refund/15-16 dated 17.08.2015 following OLA No. 437 to 457/Cus/Commr(A)/AHD dated 05.11.2013 and 158-161/2014/CUS/Commr(A)/AHD dated 09.04.2014. Thus, the abovementioned amount of refund cannot be recovered without challenging the OIA. Since said OIAs have been accepted by department, question of recovery of said refund claim by way of SCN is not legally sustainable and in violation of the principle of rex-judicata. (Refer Page 286 of additional paper book of Appeal No. C/10306/2020)

28. Further, it is submitted that in cases of recovery of SAD, interest, and penalty on SAD are not applicable. Reliance in this regard is placed on the following decisions:

- *Mahindra & Mahindra Limited v. Union of India, 2022 (10) TMI 212*
- *Chirpal Poly Films Ltd. Vs. Commissioner of Customs, Ahmedabad, Final Order No. 11628-11630/2024 dated 23.07.2024*

3. On the other hand, Shri Girish Nair learned Assistant Commissioner AR appearing on behalf of the revenue reiterates the findings of the impugned order. He submits that since the appellant have not sold the same goods which was imported the refund of SAD under Notification No. 102/2007-CUS is not admissible. He placed reliance on the following judgments:-

- Proflex Systems Vs. Commissioner of Customs reported at 2017 (353) E.L.T. 142 (guj.)
- Proflex Systems Vs. Commissioner of Customs reported at 2017-TIOL-273-SC-CUS

4. We have carefully considered the submissions made by both the sides and perused the records. We find that the lower authorities have rejected the refund claim on the ground that the parts on which SAD was paid were not sold as such but in a different form for the purpose of installation of irrigation system. Secondly, for sale of goods appellant have not paid the VAT as the said goods attracts NIL rate of VAT. We find that as regards the first ground for rejection, on perusal of the records we find that though the appellant have given a different nomenclature while reselling the goods imported on which SAD was paid but no further process was carried out. Moreover, the parts was sold as individual by raising invoice giving details of individual parts. Under the contract of the buyer there are separate portion for sale of goods and installation of irrigation system. This claim shows that the appellant have sold the parts as such in the form it was imported therefore on this ground the rejection of refund claim is absolutely incorrect and illegal. As regard the second ground that the appellant have not paid

the VAT, it is admitted fact that the goods attracts NIL rate of VAT. It is a settled law that even if the goods attracts NIL rate of VAT it is to be treated as VAT was paid appropriately therefore on this ground also the refund cannot be rejected. However, the view is supported by the following judgments:-

- Gazal Overseas v. C.C., New Delhi - 2016 (332) E.L.T. 767
- M/s ABS Ltd. v. C.C.E, Jaipur - 2017 (6) TMI 360 - CESTAT AHMD.
- Agarwalla Timbers Pvt. Ltd. v. C.C., Kandla - 2014 (299) E.L.T. 455
- C.C. v. Variety Lumbers Pvt. Ltd. - 2014 (302) E.L.T. 519 (Guj. H.C.)
- C.C. v. Variety Lumbers Pvt. Ltd. - 2018 (360) E.L.T. 790 (S.C.)
- C.C., Vishakhapatnam v. Gayatri Timbers Pvt. Ltd. - 2018 (360) E.L.T. 267
- POSCO India Delhi Steel Processing Ltd. V. C.C., Kandla - 2012 (285) E.L.T. 410
- C.C. (Sea-Export), Chennai v. Shri Ram Impex India Ltd. -2014 (300) E.L.T. 126
- M/s Orange Overseas Pvt. Ltd. v. C.C.E., New Delhi - 2016 (2) TMI 206
- C.C., Mangalore v. Hindustan Petroleum Corp. Ltd. - 2006 (202) E.L.T. 335
- Equinox Solution Ltd. v. C.C., Ahmedabad - 2017 (357) E.L.T. 1041
- Shanti Enterprises v. C.C., New Delhi 2016 (343) E.L.T. 446
- Steel Authority of India Ltd. v. C.C.Ex., Raipur - 2015 (325) E.L.T. 901
- C.C., Kandla v. PMC Project India Pvt. Ltd. - 2019 (370) E.L.T. 1429
- C.C., JNCH, Nhava Sheva v. Palava Dwellers Pvt. Ltd. - 2019 (370) E.L.T. 1543
- C.C., Kandla v. Luna Infradrop Pvt. Ltd. - 2016 (333) E.L.T. 351
- Lodha Healthy Construction & Dev Pvt. Ltd. v. C.C.Ex. C. & S.T., Hyderabad 2017 (358) E.L.T. 471
- State of Rajasthan v. Rajasthan Chemists Assn. 2006 (202) E.L.T. 217
- C.C., New Delhi v. Reliance Communications Infra. Ltd. 2012 (279) E.L.T. 85
- B.S.N.L v. Union of India 2006 (2) S.T.R. 161
- Netafim Irrigation v. C.C. Ahmedabad CESTAT Final Order No. A/ 11112-11113/2022 dated 08.09.2022

4.1 In the case of Agarwalla Timbers Pvt Ltd (supra) which was affirmed by the Gujarat High Court reported in 2014 (299) E.L.T. 519 (Guj.H.C.) wherein the tribunal allowed the refund of SAD under Notification No. 102/2007-CUS even in cases where timber logs was imported and sold subsequently after being sawn. The appellant’s present case is on better footing that the appellant have not carried out any process on the parts imported which was sold as it is.

4.2 In the identical case where after import of plant under project import the same was used for exhibition of EPC contract. In the case of PMC Project India Pvt Ltd., this Tribunal held that notwithstanding a composite contract with recipient assessee decides being EPC contract also supplier of all equipments for project for which goods imported, Thus, provisions of project import regulation cannot be used to interpret Notification No. 102/2007-CUS which allows refund of SAD on imported goods if same are sold subsequently on payment of VAT/Sales Tax. Accordingly, the impugned order in that case allowing refund was held sustainable.

4.3 In the case of Palava Dwellers Pvt Ltd wherein the fact was the imported material on which SAD was paid for use in construction of flats. The tribunal observed that imported goods having been used in construction of immovable property it is a case of deemed sales effected on a registered conveyance deed accordingly no separate invoice of sale of material used is required to be issued. It is also noted that a case of captive consumption of imported goods in as much as these goods are not consumable but tangible goods contained in complete house, property of which has been passed on to final customer. Further, the assessee has admittedly paid VAT under composition scheme and no invoice having been issued, the refund was held sustainable, again the case of the appellant herein is on much better footing than the fact in the aforesaid decision. As in the present case, the parts were sold as it is whereas in the above cited decision the imported goods were not sold as such but consumed in the construction. Similar view was taken by this tribunal in the case of Luna Infradrop Pvt Ltd wherein in the case of imported goods used for EPC contract through international competitive bidding process. In the erection installation and commissioning of power plant the refund claimed of duty paid as 4% SAD was allowed.

4.4 Considering, the above judgments the appellant's case being on better footing the refund is admissible under Notification No. 102/2007-CUS. As regard the contention of the department that the appellant have not paid the VAT as it attracts NIL rate of VAT. We find that this has issue been decided in number of judgments that even though the NIL rate of VAT attracts on the imported goods. The same is treated as tax paid and the condition of Notification no. 102/2007/-CUS stands complied with. In this regard following decisions support the appellant's case.

In the case of Gazal Overseas this tribunal dealing with the case of goods attracts NIL rate of VAT passed the following decision.

> *"Appeals have been filed against order-in-appeal dated 28.05.2009 in terms of which the appellants were denied the refund of 4% of additional duty of Customs (SAD) on the ground that the appellants did not pay any sales tax/VAT on the goods, namely footwear. The appellants have contended that they imported footwear and paid sales tax/VAT at the appropriate rate which was Nil in the case of the said goods and therefore they were entitled for refund of SAD.*
>
> *2. Although nobody appeared for the appellants, in the absence of any request for adjournment, we proceed to decide the appeals on merit.*
>
> *3. Ld. DR pleaded that as no sales tax/VAT was paid on the goods, they were not entitled to the impugned refund.*
>
> *4. We have considered the contention of Ld. DR and also perused the refund papers. Notification No. 102/2007, dated 01.09.2007 as amended allowed refund of SAD subject to the condition that "the importer shall pay appropriate sales tax or VAT, as the case may be." In the present case, the appropriate sales tax or VAT being NIL the appellants cannot be said to have violated the said conditions of the said notification inasmuch as it cannot be said that they have not paid appropriate sales tax/VAT. In this regard, it is seen that vide Circular No. 6/2008, dated 28.04.2008 C.B.E. & C. in para 5.3 thereof clarified as under:*
>
>> *"5.3 The exemption contained in the said notification envisages that the importer shall file a refund claim for 4% CVD ("said additional duty of Customs") paid on imported goods and shall pay on sale of the said goods "appropriate Sales Tax or VAT as the case may be". Hence, it is*

clear that there is no stipulation in the notification that the exemption is available only if the rate of ST/VAT happen to be lower than 4%, the refund would be restricted to the lower amount. As such, it is clarified that it will not be appropriate to reduce the refund amount in such a situation and the entire 4% CVD, if otherwise found eligible, shall be refunded".

It is evident from the above clarification of C.B.E. & C. that even if VAT/Sales tax was less than 4%, the appellant was entitled to refund of SAD which was 4% so long as VAT/Sales tax was paid. In other words, so long as appropriate VAT/Sales tax was paid, SAD refund was admissible even if the appropriate rate of sales tax/VAT was NIL then the appropriate sales tax/VAT paid will also be NIL.

5. In the light of the foregoing discussions, we find that the impugned order is not sustained. Accordingly we set aside the same and allow the appeal with consequential relief, if any.

4.5 On the same issue this tribunal in the case of ABB Limited (supra) passed following order:

"8. The appellant imported certain goods for supply to DMRCL and paid SAD at the rate of 4% in terms of Customs notification no. 19/2006 dated 01.03.2006. However, at the time supply of these goods to DMRCL, even though tax invoice was issued, no VAT was charged on these supplies in terms of notification dated 06.10.2010 issued by Rajasthan Government exempting the goods from payment of VAT. The dispute is whether insuch circumstances, the appellant will be eligible for payment of refund of SAD, by considering the NIL rate of VAT as appropriate payment of VAT.

9. We find that an identical issue came up before the Tribunal in the case of Gazal Overseas (Supra) in which the Tribunal allowed payment on refund of SAD. We reproduce below the relevant para of the decision:

"4. We have considered the contention of Ld. DR and also perused the refund papers. Notification No. 102/2007, dated 14.09.2007 as amended allowed refund of SAD subject to the condition that "the importer shall pay appropriate sales tax or VAT, as the case may be." In the present case, the appropriate sales tax or VAT being NIL the appellants cannot be said to have violated the said conditions of the said notification inasmuch as it cannot be said that they have not paid appropriate sales tax/VAT. In this regard, it is seen that vide Circular No. 6/2008, dated 28.04.2008 C.B.E. & C. in para 5.3 thereof clarified as under:

"5.3 The exemption contained in the said notification envisages that the importer shall file a refund claim for 4% CVD ("said additional duty of Customer") paid on imported goods and shall pay on sale of the said goods "appropriate Sales Tax or VAT as the case may be". Hence, it is clear that there is no stipulation in the notification that the exemption is available only if the rate of ST/VAT is equal to or higher than the rate of additional duty of Customs; nor is there a condition that if the rate of ST/VAT happen to be lower than 4%, the refund would be restricted to the lower amount. As such, it is clarified that it will not be appropriate to reduce the refund amount in such a situation and the entire 4% CVD, if otherwise found eligible, shall be refunded".

It is evident from the above clarification of C.B.C. & C. that even if VAT/Sales tax was less than 4% the appellant was entitled to refund of SAD which was 4% so long as VAT/Sales tax was paid. In other words, so long as appropriate VAT/Sales tax was paid, SAD refund was admissible even if the appropriate sales tax/VAT was less than SAD; if the sales tax/VAT was NIL, so be it. In other words what required in terms of the said notification is payment of appropriate sales tax/VAT regardless of the rate thereof. It logically follows that of the appropriate rate of sales tax/VAT was NIL then the appropriate sales tax/VAT paid will also be NIL.

5. In the light of the foregoing discussions, we find that the impugned order is not sustainable. Accordingly we set aside the same and allow the appeal with consequential relief, if any."

10. In view of the above decision of the Tribunal, we hold that the present issue is no more res integra. By following the above decision, we are of the view that NIL rate of VAT in terms of the notification issued under Rajasthan VAT Act 2003 is to be considered as appropriate sales tax/VAT. Accordingly, we are of the view that the condition prescribed in notification no 102/2007 is satisfied and the appellant will be eligible for the refund of the SAD paid at the time of input. In view of the above findings, the impugned order is set aside and appeal is allowed with consequential relief.

In view of the above decision, even if the goods on which refund under Notification No. 102/2007-CUS is sought by the assessee attracts NIL rate of VAT the same is treated as payment of appropriate VAT/Sales tax therefore and condition of the Notification no. 102/2007-CUS stands complied with. As per our above discussion and findings the rejection of refund claim of the appellant by the revenue is incorrect of both the points.

Since, we are deciding the appeal on the merit, we are not addressing other issue raised by the appellant.

5. Accordingly the impugned orders are set aside and appeals are allowed with consequently relief.

(Order pronounced in the open Court on 12.11.2024)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(C L MAHAR)
MEMBER (TECHNICAL)

Dharmi