CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
<u>ALLAHABAD</u>

REGIONAL BENCH - COURT NO.I

Customs Appeal No.70045 of 2022

(Arising out of Order-in-Original No.07/PC/CUS/ICD-RORI dated 09/12/2021 passed by Principal Commissioner of Customs, Noida)

M/s Pioneer Trading Corporation, **.....Appellant**
(178, Chadha House, S.V.P. Nagar,
Mhada Layout, Andheri (west) Mumbai-400053)

VERSUS

Principal Commissioner of Customs, Noida **....Respondent**

(Inland Container Depot-Dadri,
Concor Complex, PO-Container Depot, Greater Noida-201311)

<u>WITH</u>

I. Customs Appeal No.70053 of 2022 (M/s Jeevraj Traders)

(Arising out of Order-in-Original No.05/PC/CUS/ICD-RORI dated 09/12/2021 passed by Principal Commissioner of Customs, Noida)

II. Customs Appeal No.70060 of 2022 (M/s Accessories Hub)

(Arising out of Order-in-Original No.08/PC/CUS/ICD-RORI/2021 dated 17/12/2021 passed by Principal Commissioner of Customs, Noida)

III. Customs Appeal No.70119 of 2022 (M/s Gorima Agro Export Pvt. Ltd.)

(Arising out of Order-in-Original No.03/PC/CUS/ICD-RORI/ dated 09/12/2021 passed by Principal Commissioner of Customs, Noida)

IV. Customs Miscellaneous Application No.70108 of 2022 In Customs Appeal No.70399 of 2022 (M/s Yogi Global Impex)

(Arising out of Order-in-Original No.06/PC/CUS/ICD-RORI/2022 dated 19/05/2022 passed by Principal Commissioner of Customs, Noida)

V. Customs Appeal No.70046 of 2022 (M/s Kabir Enterprises)

(Arising out of Order-in-Original No.06/PC/CUS/ICD-RORI/ dated 09/12/2021 passed by Principal Commissioner of Customs, Noida)

VI. Customs Appeal No.70054 of 2022 (M/s Fox International)

(Arising out of Order-in-Original No.09/Pr.Commr./CUS/ICD-DD/2017 dated 17/12/2021 passed by Principal Commissioner of Customs, Noida)

VII. Customs Appeal No.70055 of 2022 (M/s Imperial Overseas)

(Arising out of Order-in-Original No.04/PC/CUS/ICD-RORI/2021 dated 09/12/2021 passed by Principal Commissioner of Customs, Noida)

VIII. Customs Appeal No.70056 of 2022 (M/s Fox International)

(Arising out of Order-in-Original No.02/PC/CUS/ICD-RORI/ dated 09/12/2021 passed by Principal Commissioner of Customs, Noida)

IX. Customs Appeal No.70359 of 2022 (M/s V 4 India)

(Arising out of Order-in-Original No.03/PC/CUS/ICD-RORI/2022 dated 29/04/2022 passed by Principal Commissioner of Customs, Noida)

APPEARANCE:

Shri Piyush Kumar, Advocate &
Shri Jitendra Singh, Advocate for the Appellants
Shri Santosh Kumar, Authorised Representative for the Respondents

CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NOs.-70240-70249/2023

DATE OF HEARING : 23 November, 2023
DATE OF DECISION : 23 November, 2023

SANJIV SRIVASTAVA:

These appeals are directed against Orders-in-Original numbers as indicated above in appeal preamble. As the issue involve in all these appeals are common, hence, they are taken up together for decision.

2.1 The facts in brief are that the appellants had imported certain goods namely Boiled Betel Nuts by filing the proper Bill of Entry declaring the product as such, they claimed classification under chapter 21069030 in the Bill of Entry.

2.2 Revenue disputed the classification and alleged that the said goods were equally classifiable under Chapter 8 as raw betel nuts. Goods were confiscated and show cause notice was also waived by the appellants seeking to urgent release of the goods as they were of conditional in nature.

2.3 Matter was adjudicated by the Principal Commissioner by holding classification under Chapter 080228010, held goods liable for confiscation of the goods and allowed re-export against redemption fine as indicated in table below (Where no redemption fine has been imposed goods being unfit for human consumption has been ordered for destruction at the cost of importer). He also imposed penalty on the appellants for his classification under Section 112 (a) of the Customs Act, 1962, which is as under:-

Sl No.	Appeal No.	Appellants	Description	Quantity (MT)	Declared Value	Redemption Fine	Penalty
I.	C/70045/ 2022	Pioneer Trading Corporation	Boiled Betel Nuts	15.05	14,87,805/-	7,15,000/-	7,15,000/-
II.	C/70053/ 2022	Jeevraj Traders	Boiled Betel Nuts	15.05	14,87,805/-	7,15,000/-	7,15,000/-
III.	C/70060/ 2022	Accessories Hub	Boiled Betel Nuts	27	19,95,231/-	14,50,000/-	14,50,000/-
IV.	C/70119/ 2022	Gorima Agro Export Pvt. Ltd.	Boiled Flavoured Betel Nuts	27	24,07,782/-	14,40,000/-	14,40,000/-
V.	C/70399/ 2022	Yogi Global Impex	Boiled Flavoured Betel Nuts	16.5	12,60,277/-	-	8,00,000/-
VI.	C/70046/ 2022	Kabir Enterprises	Boiled Flavoured Betel Nuts	54	39,42,336/-	25,50,000/-	25,50,000/-
VII.	C/70054/ 2022	Fox International	Boiled Betel Nuts	54	41,96,914/-	26,00,000/-	26,00,000/-
VIII.	C/70055/ 2022	Imperial Overseas	Boiled Flavoured Betel Nuts	32.25	26,54,457/-	15,15,000/-	15,15,000/-
IX.	C/70056/ 2022	Fox International	Boiled Betel Nuts	96.6	86,31,573/-	42,30,000/-	42,30,000/-
X.	C/70359/ 2022	V4 India	Boiled Flavoured Betel Nuts	27	23,63,516/-	-	10,00,000/-

2.4 Aggrieved appellants have filed these appeals.

3.1 We have heard Shri Piyush Kumar learned Counsel appearing for the appellants and Shri Santosh Kumar learned Authorized Representative appearing for the revenue.

3.2 Arguing for the appellants learned Counsel submits that-

- The issue in respect of classification is not in dispute admittedly, they do not dispute the classification made under Chapter 8 of the Customs Act. However, the dispute is with regards to the fine and penalties imposed on the appellants.
- In the present case appellants have as per their understanding classified the goods under Chapter 21 and finally the goods were held liable for confiscation under Chapter 8. It is not in dispute that the goods were neither mis-declared in terms of quantity, value or in any other

manner except for a wrong classification which was claimed by them and finally taken by the revenue contrary.

- Classification is the subject to matter which is to be decided by the Department and it has been held in series of decisions for claiming wrong classification, the goods could not have been held confiscated/held liable for confiscation. He relies upon the following decisions:-

  Top 4 decisions from synopsis
- Further, he submits that though the goods were permitted for re-export against the redemption fine. They have not redeemed and re-exported the goods which have now become unfit for human consumption and accordingly he submits that appeal be allowed.

3.3 Arguing for the revenue learned Authorized Representative reiterates the findings recorded in the impugned order.

4.1 We have considered the impugned orders along with the submissions made in appeal and during the course of argument.

4.2 We find that the issue involved in the present case leading to the confiscation of these goods is only claim of wrong classification on the Bill of Entry made by the appellants. We also note that Commissioner has recorded that case was not limited to misclassification but also resulted in undervaluation for the reason in case of the correct classification under CTH 08028010 the value for determination of ad-valorem duty, would be the tariff value prescribed. We reproduce relevant excerpts from one of the impugned orders (OIO No 07/PC/CUS/ICD-RORI/ dated 09.12.2021):

> *"16.10 In view of above discussions I am of the view that goods namely "Boiled Betel Nut" imported vide Bill of Entry No. 3178659 dated 17.03.2021 are correctly classifiable under CTH 08028010.*
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> *17. Now, I take up the issue related to valuation of the goods. In this regard I find that the Directorate General of Foreign Trade, vide Notification No 20/2015-2020 dated*

25.07.2018 has fixed minimum import price for Arecanuts under Exim Code 080280 of Chapter 8 of ITC (HS) 2017 as Rs 251/- per kg. In this regard I have gone through the provisions contained in sub section (2) of Section 14 of Customs Act, 1962 which reads as under:

"Notwithstanding anything contained in sub-section (1), if the Board is satisfied that it is necessary or expedient so to do, it may, by notification in the Official Gazette, fix tariff values for any class of imported goods or export goods, having regard to the trend of value of such or like goods, and where any such tariff values are fixed, the duty shall be chargeable with reference to such tariff value".

I find that the Government of India has fixed Tariff Value for Arecanuts falling under sub-heading 080280. This clearly shows that when any Tariff Value is fixed, the duty is chargeable with reference to the Tariff Value, not on declared value. I find that, in the present case, item under import is Betel Nuts for which Minimum Import Price as "Tariff Value" has been fixed. I also find that the present goods have been imported below the Minimum Import Price which is not a correct value for the purpose of levy of duty. Therefore, I reject the declared value. I find that the CBIC board, time to time, changes such Tariff Value and in the present case, value is to be re-determined in accordance with Notification No. 29/2021-CUSTOMS (N.T.) dated 15.03.2021. In view of above, I hold the re-determined value as Rs. 47,64,643/-.

18. Now I take up the issue whether the goods imported vide Bill of Entry No. 3178659 dated 17.03.2021 are liable to confiscation under Section 111(d) and 111(m) of the Customs Act, 1962. In this regard I have gone through the Notification No 20/2015-2020 dated 25.07.2018 and I find that the Directorate General of Foreign Trade, vide said Notification has fixed minimum import price for Arecanuts under Exim Code 080280 of Chapter 8 of ITC (HS) 2017 as Rs 251/- per kg.

In the present case, I observed that goods have been imported @ Rs 98.86 per kg which is below the minimum import price fixed as Tariff Value. I also find that this import is not free in view of DGFT Notification No 20/2015-2020 dated 25.07.2018 and are prohibited as goods have been imported below the Minimum Tariff Value. Therefore, in terms of sub-section 40 of section 2 and sub-section 33 of section 2 of the Customs Act, 1962, I hold that the goods declared as "Boiled Betel Nut" imported vide Bill of Entry No. 3178659 dated 17.03.2021 having re-determined value as Rs. 47,64,643/-
are prohibited for import.

18.1 Further, I have gone through the provisions contained in section 111(d) of the Customs Act, 1962 which reads as "any goods which are imported or
attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force", are liable to confiscation.

In the present case, I find that the said importer has imported goods below the MIP. Therefore, said goods are prohibited as per Notification No 20/2015-2020 dated 25.07.2018. Therefore, I hold that the said goods declared as "Boiled Betel Nut" imported vide Bill of Entry No. 3178659 dated 17.03.2021 having re-determined value as Rs. 47,64,643/- are liable to confiscation under section 111(d) of the Customs Act, 1962.

18.2 Further I find that the importer has not classified the goods correctly. Even, describing the goods as "Boiled Betel Nut" the importer knowingly and willfully classified the goods under Chapter 21 instead of Chapter 8 whereas the Chapter 8 clearly mention description of the goods which was declared in the said Bill of Entry. In this regard, I have gone through the provisions contained in section 111(m) of the Customs Act, 1962, which reads as "any *goods which do not correspond in respect of value or in any other particular with the entry made under this Act, are liable to confiscation". In this regard, I find that term "any other particular" relates to the declaration made in the Bill of Entry filed under the provisions of section 46 of the Customs Act, 1962. And it is found that goods were wrongly classified intentionally. I also find that to avoid assessment under fixed Tariff Value, the said importer has mis-declared value also. In view of this I hold that said goods declared as "Boiled Betel Nut" imported vide Bill of Entry No. 3178659 dated 17.03.2021 having re-determined value as Rs 47,64,643/- are liable to confiscation under provisions of section 111 (m) of the Customs Act, 1962.*

19. Now I take up the issue as to whether importing firm M/s. Pioneer Trading Corporation are liable to penalty under Section 112(a) of the Customs Act, 1962.

19.1 In the present case, I find that the said Bill of Entry has been filed under the provisions of section 46 of the Customs Act, 1962. As per said provisions of said section, the importer while presenting a bill of entry shall at the foot thereof make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods. The said importer has presented respective Invoice which describes goods as Boiled Betel Nut. I find that this invoice does not describe goods imported as "betel nut product known as supari". The importer even knowing the description that item is not a betel nut product but simply betel nut, still they classified the said goods under Chapter 21. I therefore find that the importer have attempted to mis-classify the goods with sole intention to avoid assessment under fixed Tariff Value which is much higher than the declared value. In the present case, I find that declared value was USD1175 per MT whereas MIP (Tariff Value) as *fixed was USD 4284 PMT. Moreover, I also find that duty rate is much higher under CTH 08028010 than under CTH 21069030. I also find that the DGFT has fixed MIP as Rs 251/- per kg as discussed above and import below that price is prohibited. In view of above, I find that importer deliberately and knowingly attempted to mis-classify the goods with sole intention to evade duty and circumvent ITC Policy.*

19.2 I find that the acts of omission and commission of the said importer, in relation to goods imported vide Bill of Entry No 3178659 dated 17.03.2021 have rendered the said goods liable to confiscation under section 111 (d) & (m) and imported the goods improperly. I also find that the act of the importer was deliberate and intentional. Therefore, I hold that M/s. Pioneer Trading Corporation are liable to penalty under section 112 (a) of the Customs Act, 1962."

4.3 From the above it is quite evident that as result of mis-classification, Commissioner has concluded that appellant has also violated the provisions of ITC and has undervalued the goods. For which he holds the liable for confiscation under Section 111 (d) and (m). However we find that at the relevant time there were three rulings of Authority for Advance Ruling as follows (relied upon by the Appellant) which had held the classification of the same goods as claimed by the appellant:

i. Advance Ruling No AAR/Cus/08/2015 in Application No AAR/44/Cus/2014.
ii. Advance Ruling No AAR/Cus/02/2017 in Application No AAR/44/Cus-1/2016.
iii. Advance Ruling No AAR/Cus/03/2017 in Application No AAR/44/Cus-1/2016

In the last two rulings following has been held:

"3. The process of preparations involved in the manufacture of the above said goods, according to the applicant are as under:

i) Unflavoured supari: Following processes are conducted on raw semi-dried Betelnuts: Removing of large impurities by labour, removing of small impurities by de-stonner, metal deflection (removal of metal item if any), drying / roasting in fire gas oven to minimize the moisture content for longevity of product, garbling, polishing in polishing machines, 3 stage cutting for different marketable sizes, blowing of weightless particles in blower, metal detection by magnetic metal detector and finally packaging.

ii) Flavoured supari: Following processes are conducted on raw semi-dried Betelnuts: Removing of large impurities by labour, removing of small impurities by de-stonner, metal deflection (removal of metal item if any). drying / roasting in fire gas oven to minimize the moisture content for longevity of product, garbling, polishing in polishing machines, 3 stage cutting for different marketable sizes, blowing of weightless particles in blower, metal detection by magnetic metal detector, flavouring in large size automatic blenders with outsourced flavouring in large size automatic blenders with outsourced flavouring compounds like menthol, pepper, mint oil, clove oil and mulethi powder and finally packaging.

iii) API supari: Following process are conducted on raw green fresh Betelnut: Removing of large impurities by labour, boiling in water for 6-8 hours with lemon peel and/or food starch for imparting goods texture to product, drying, polishing and packaging.

iv) Chikni supari: Following process are conducted on raw green fresh Betelnut: Removing of large impurities by labor, slicing nuts in horizontal cut as required, boiling in water for 6-8 hours with lemon peel, and/or food starch for imparting good texture to product, drying, polishing and packaging.

4. Applicant seeks a ruling by this Authority on the following issue; The goods sought to be imported, namely, 'unflavoured supari', 'flavoured supari', 'API supari' and 'Chikni supari' being processed Betelnut products which do not contain specified ingredients, namely, lime, katha and tobacco but containing other flavouring material / additives are classifiable under Customs Tariff Heading 2106 90 30."

12. In view of the above, we rule as under:
The goods sought to be imported, namely, "unflavoured supari', 'flavoured supari', 'API supari' and "Chikni Supari being processed Betel Nut products which do not contain specified ingredients, namely; lime, katha and tobacco but containing other flavouring material/ additives are classifiable under Customs Tariff Heading 2106 90 30.'

Thus, we observe that appellant had claimed the classification under chapter 21, on the basis certain rulings which were there at relevant time. The classification as determined under these rulings may be correct or incorrect and in the same manner the classification as claimed by the appellants on the bill of entry was correct or incorrect was to be determined by the concerned assessing authority. The appellant could not have been charged for misclassifying the goods to import the goods by violating the provisions of ITC or for undervaluing the same.

4.4 We note that it has been held constantly by the Tribunal in various cases that classification is to be determined finally by the competent revenue authorities. It is only the understanding of the appellants which is reflected in the Bill of Entry, that being so, appellants for claiming a wrong classification or Bill of Entry cannot be said to have mis-classified the goods intentionally for which provisions of Section 111 be invoked for holding the goods liable for confiscation and appellants is liable to penalty under Section 112 of the Act. We also note that the Tribunal has been constantly setting aside the fine and penalties imposed in all such cases. In the case of Kirti Sales Corpn [2008 (232) ELT 151 (T-Del)] following has been held:

> ***"6.*** *We are inclined to accept the case of the Revenue that the goods imported were texturized fabric. However, whether the declaration in the Bill of Entry amounts to 'misdeclaration' so as to attract the provisions of Section 111(m) of the Customs Act in a given case depend upon the facts of the case. To constitute 'misdeclaration', the declaration must be intentional. Misdeclaration cannot be understood as same as wrong declaration, of course, made bona fide, the possibility of which cannot be ruled out altogether. The question, therefore, is whether the appellant had intentionally and deliberately mis-declared the goods as non-texturized fabric rather than texturized fabric. On this point, we are inclined to accept the case of the appellant that the declaration had been made on the basis of documents supplied by the foreign supplier and there was no intentional or deliberate wrong declaration or misdeclaration on its part so as to attract the mischief of Section 111(m) of the Customs Act. The facts of the case in the instant case are somewhat similar to those of Shree Ganesh International (supra) and therefore, we do not think that benefit of the ratio of the decision should be denied to the appellant. The finding of the learned Commissioner that the appellant had agreed that the imported fabric was texturized cannot be approved as if the result of mis-reading of the relevant paragraph of the letter dated 19-5-2005 which reads as follows :*
>
> *"Though we do not agree with the findings of the CRCL, however, in order to avoid demurrage, detention and other incidental costs and in the best interest of all concerned agree to clear the consignment under proposed classification. Kindly appreciate that the consignment had arrived some time in December, 2004 and is lying at the port incurring demurrage and other costs."*

It is evident from a bare reading that the appellant had made no such admission and it was only interested in getting the goods released as soon as possible to avoid recurring financial burden on account of demurrage, incidental charges etc.

7. *In these circumstances, we are unable to uphold the finding on the point of confiscation we accordingly hold that the appellant was not liable to pay redemption fine in lieu of confiscation nor liable to pay any penalty."*

4.5 In case of Aurbindo Pharma [2009 (245) E.L.T. 194 (Tri. - Chennai)] following was observed:

"4. *After considering the submissions, we have found a valid point in the submissions of the appellants and their consultant. The assessment was provisional pending correct classification of the goods by the Department. The goods were correctly classified by the Department and that classification was readily accepted by the assessee. Hence this cannot be a case of misdeclaration, classification and, for that matter, misclassification not being attributable to the assessee. It follows that Section 111(m) of the Act was misapplied to the facts of this case and consequently the goods were not liable for confiscation. As the penalty under Section 112 of the Act depended on confiscability of the goods, the penalty imposed by the Commissioner is also not sustainable. In the result, both fine and penalty are liable to be vacated and it is ordered accordingly."*

4.6 In case of Satron [2020 (371) E.L.T. 565 (Tri. - Mumbai)] Bombay bench has observed as follows:

"5. *It is seen that the impugned order has directed classification of the goods as finished products even though, admittedly, the machines had not been imported in its complete form.*

….

It is also not the case of the customs authorities that there has been a misdeclaration of the finished products. The obligation of the importer is fulfilled by declaration of the goods as imported. It is plainly an application of the Interpretation Rules that has altered the classification and rate of duty. In the absence of any evidence of misdeclaration of goods, the confiscation as a consequence of reclassification will not sustain."

4.7 In case of Kores (India) Ltd. [2019 (370) E.L.T. 1444 (Tri. - Mumbai)] following was observed:

"5.6 However we find that appellants have in the Bill of Entry declared the goods by describing them correctly as per the import documents. Revenue has not disputed the description/declaration in respect of the goods. Only dispute being with reference to classification of the goods. It has been held by various authorities that misclassification cannot be a reason for invoking penal provisions against the importer. Reliance is placed on the decisions as follows :

(i) R.G. Sales P. Ltd. [2002 (148) E.L.T. 1076 (Tri.-Kol.)]
(ii) Kuresh Laila [2005 (189) E.L.T. 45 (Tri.-Chennai)]
(iii) Steel authority of India Limited [2005 (184) E.L.T. 308 (Tri.-Bang)]
(iv) Lietronics Vijay India Pvt Ltd [2009 (234) E.L.T. 535 (Tri.-Chennai)]

5.7. In result we uphold the order of Commissioner (Appeal) classifying the imported goods under heading 34070010, but set aside the penalty imposed on the importer under Section 112(a) of the Customs Act, 1962."

4.8 Hyderabad bench has in case of Vesuvius India Ltd.[2019 (370) E.L.T. 1134 (Tri. - Hyd.)] held as follows:

"5. We ..... The only point of allegation that can sustain in the present case is that the assessee has wrongly classified the imported goods in their bills of entry. The

importer assessee is not an expert in classification of products and it is always possible that they claimed wrong classification. It is open for the department to direct the importer to correct classification or issue a show cause notice proposing revision of classification. Merely claiming the wrong classification by itself does not amount to misdeclaration of the goods and there is nothing on record to show that the description of the goods in the Bill of Entry and other documents as well as in the test report do not match. The department's case has to fail on this ground alone for the extended period of limitation and correspondingly the penalties also need to be set aside.

6. ......

7. As we have found that there was no misdeclaration at all and the appellant is entitled for the exemption notification in any case and there is nothing to be gained by the appellant by classifying their product under one heading or the other, we find the confiscation of the goods and imposition of penalties are also not sustainable and need to be set aside and we do so."

4.9 Explaining the distinction between misclassification and mis-declaration, Hon'ble Karnataka High Court has in the acse of A. Mahesh Raj [2006 (195) E.L.T. 261 (Kar.)] observed as follows:

"20. ….., as there is a vast and considerable distinction between cases of misclassification of goods and misdeclaration of goods. A misclassification of goods will only result in duty liability being at a different rate in terms of entry under which it is classified, whereas misdeclaration can be a situation of suppression, distortion and misrepresentation. In a situation of misclassification, only goods are disclosed or declared but goods are not properly classified for the purposes of determination of rate of duty, whereas in a case of misdeclaration, goods might not have been declared correctly at all, in the sense description is not of the actual goods also quantity may

varying and mischief being deliberate and designed to avoid payment of customs duty. In case of misclassification, it may be bona fide case of wrong classification as the importer or the person clearing the goods may not be fully conversant with the Schedule to the Act. …….”

4.10 In view of above, we are unable to uphold the finding recorded in the impugned orders holding the goods liable for confiscation under section 111 (d) and (m) of Customs Act, 1962. As we hold that the goods were not liable for confiscation under Section 111 , the penalties imposed under Section 112 (a) of the Customs Act, 1962 cannot be sustained.

4.11 Further, we also note that learned Counsel for the appellants submits that the goods have become unfit for human consumption; they cannot be redeemed for re-export or for clearance in DTA. In such a situation the goods will never be redeemed, and the redemption fine imposed itself become meaningless in the present case.

5.1 Appeals are allowed with consequential relief to the appellants. Miscellaneous Application in Customs Appeal No.70399 of 2022 also stands disposed of.

(Dictated and pronounced in open court)

Sd/-
(P.K. CHOUDHARY)
MEMBER (JUDICIAL)

Sd/-
(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

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