

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH - COURT NO.1

Customs Appeal No.77077 of 2019

(Arising out of Order-in-Appeal No.KOL/CC(P)/AA/149/2019 dated 01.03.2019 passed by Principal Commissioner of Customs (Appelas), Kolkata.)

Sri Shimul Sarkar

(20/1, Subhash Pally, Panthu Para, Baby Lane, Ganesh Biri, Nimta S.O., Kolkata-700049.)

...Appellant

VERSUS

Commissioner of Customs (Preventive), Kolkata

.....Respondent

(15/1, Strand Road, Custom House, Kolkata-700001.)

WITH

Customs Appeal No.77079 of 2019

(Arising out of Order-in-Appeal No.KOL/CC(P)/AA/145/2019 dated 01.03.2019 passed by Principal Commissioner of Customs (Appelas), Kolkata.)

Sri Prasanta Sarkar

(20/1, Subhash Pally, Panthu Para, Baby Lane, Ganesh Biri, Nimta S.O., Kolkata-700049.)

...Appellant

VERSUS

Commissioner of Customs (Preventive), Kolkata

.....Respondent

(15/1, Strand Road, Custom House, Kolkata-700001.)

APPEARANCE

Ms.Atika Sumran Ahmed, Advocate for the Appellant (s)
Shri A.K.Choudhary, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)

FINAL ORDER NO. 77416-77417/2023

DATE OF HEARING : 6 October 2023
DATE OF DECISION : 3 Nov. 2023.

ASHOK JINDAL :

By way of these appeals, the appellants have challenged the confiscation of the impugned goods and imposition of penalty on them.

2. The facts of the case are that specific information was received by the officers of P & I Branch, CC(P), WB, Kolkata that smuggled gold of foreign origin, after being smuggled into India is transacted at M/s. Gouri Gold House, 11/A/1, K.B. Basu Road, Barasat, near Allahabad Bank. The information was brought to the knowledge of the Assistant Commissioner of Customs, P & I Branch, CC(P), WB, Kolkata who directed Customs officers to form a team headed by the Superintendent of Customs, p & I Branch. The team reached the spot i.e. M/s. Gouri Gold House at Barasat at about 16.00 hours on 24/10/2016. Meanwhile two independent witnesses were called by the Customs officers. The officers informed the witnesses in brief about the specific information received and requested them to witness the search operation based on the information and they agreed to the same. The officers on reaching the premises of M/s. Gouri Gold House asked for the owner of the said premises. A person named Shri Prasanta Sarkar came forward and claimed to be the owner of the said premises. The officers introduced themselves to the owner and also informed him about the purpose of visit, which was understood by him. The officers showed him Search Warrant issued by the proper authority. Owner, Shri Prasanta Sarkar allowed the officers to conduct the search by putting his signature over Search Warrant. The officers first offered the owner to search themselves, but the owner refused to do so.

3. The officers then searched the said premises in presence of the owner and two independent witnesses. During search 12 (twelve) pieces of yellow metal believed to be gold of foreign origin of total weight 1218.690 Grams of value Rs.38,13,783/- (Thirty Eight Lakh Thirteen thousand Seven Hundred Eighty Three) only (@ Rs.3,129.412 for 1 Gram) were recovered. The officers marked the recovered items with a marker serially from '1' to '12' for the purpose of identification. Details of the recovered goods are as follows:-

- (1) 01 (one) piece of yellow metal biscuit believed to be gold of foreign origin having inscription as "DFI FINE GOLD 100 g 99.5" of weight 100.01 grams,
- (2) 01 (One) piece of yellow metal biscuit believed to be gold of foreign origin having inscription as "DFI FINE GOLD 100g 99.5" of weight 100.03 grams,
- (3) 01 (One) piece of yellow metal biscuit believed to be gold of foreign origin having inscription as "DFI FINE GOLD 100g 99.5" of weight 100.00 grams,
- (4) 01 (one) piece of yellow metal biscuit believed to be gold of foreign origin having inscription as "Valcambi Suisse 100g gold 995.0 ESSAYEUR FOUNDER" OF WEIGHT 100.01 grams,
- (5) 01 (one) piece of yellow metal biscuit believed to be gold of foreign origin having inscription as "Valcambi SUISSE 100g 995.0 ESSAYEUR FOUNDER" of weight 100.01 grams,
- (6) 01(One) piece of yellow metal biscuit believed to be gold of foreign origin having inscription as "Valcambi SUISSE 100g 995.0 ESSAYEUR FOUNDER" with serial number AA419935 of weight 100.00 grams,
- (7) 01 (One) piece of yellow metal biscuit believed to be gold of foreign origin having inscription as "SUISSE 100g 995.0 ESSAYEUR FOUNDER" with serial number 236704 of weight 100.00 grams,
- (8) 01 (One) piece of yellow metal biscuit believed to be gold of foreign origin having inscription as "ARGOR.HERAEUS.SA. Switzerland 100g MELTER ASSAYER 995.0" with serial number AF2905 OF WEIGHT 100.03 grams,
- (9) 01 (One) piece of yellow metal biscuit believed to be gold of foreign origin having inscription as "UBS 100g GOLD 995.0 Switzerland MELTER ASSAYER" with serial number 012908 (serial number tried to Erase by beating it) of weight 100.01 grams,
- (10) 01 (One) piece of yellow metal biscuit of medium size believed to be gold of foreign origin having inscription as "Valcambi SUISSE 100g 995.0 ESSAYEUR FOUNDER" with serial number AA123297 of weight 50.02 grams,
- (11) 01 (One piece of yellow metal biscuit of medium size believed to be gold of foreign origin having inscription as "Valcambi SUISSE 100g

995.0 ESSAYEUR FOUNDER" with serial number AA123294 of weight 50.02 grams,

(12) 01 (one) cut piece of yellow metal bar believed to be gold of foreign origin having inscription as "H.ARGOR.SA" of weight 218.54 grams, alongwith one file containing purchase bills (Pages 01 to 18), Exercise book containing sales record (pages 01 to 91, entry in pages 03 to 86 and rest is blank) 01 Nokia Mobile-Model 1110i, IMEI No.- 357697/01/484808/1, With SIM card having Mob.No.7278638554 (AIRCEL) of NCV form the possession of the owner namely Mr. Prasanta Sarkar, the said Noticee No.1. The Customs Officers asked the owner to produce licit documents in connection with the said recovered yellow metal believed to be gold recovered from his premises, but he failed to produce the same. Thereafter, the Customs officers served one spot Summons under Section 108 of the said Act to Mr.Prasanta Sarkar, and also requested two independent witnesses to accompany them to P&I Branch, CC(P), W.B., Kolkata, Custom House, at 15/1 Strand Raod, Kolkata alongwith recovered goods for other customs formalities as the same was not possible at the spot. The Customs offices along with Shri Prasanta Sarkar and two independent witnesses left the spot and reached Custom House, 15/1, Strand Road, Kolkata at about 19.00 hours on 24/10/2016.

4. At Custom House the officers inventories the recovered goods in presence of the owner and two independent witnesses and further seized the yellow metal believed to be gold of foreign origin, documents and one Mobile phone, considered to be relevant by the officers for further investigation of the case, under Section 110 of the said Act vide Seizure Case No.05/IMP/CL/GOLD/P&I/CCP/WB/2016-17 dated 24/10/2016 liable to confiscation under Section 111(b), 111(d) of the said Act. A copy of inventory was handed over to the said Noticee No.1.

5. Voluntary statement of Shri Prasanta Sarkar was recovered under Section 108 of the Customs Act, 1962 before the Superintendent of Customs, P & I Branch, CC(P), W.B., Kolkata on 24/10/2016.

6. In his voluntary statement dated 24/10/2016 Shri Prasanta Sarkar had admitted that he is the owner of the jewellery shop named M/s. Gouri Gold House located at K.B. Basu Road, Barasat since 08

years; that his family consists of his father aged 65 years, mother aged 61 years, wife aged 32 years, daughter aged one and half years and brother aged 33 years; his shop is in partnership with his younger brother Shri Simul Sarkar; he purchases gold with valid documents from M/s VICKY JEWELLERY WORKS PVT.LTD. 12 Syakra Para Lane, Bowbazar & M/s. Paul Gold House and Sons, 12/1 Syakra Para Lane, Bowbazar; that he had also purchased the gold biscuits without any documents from them; that the exercise book recovered from his shop premises showing the same records is his own and written/maintained by his staff; that some of the gold sold by him is through valid documents and rest is without any papers; that three pieces among the recovered gold from his shop premises during search operation on 24/10/2016 had been purchased on valid documents; that the file recovered from his shop premises showing purchase bills is his purchase documents of gold and he had put his signature on each page; that he had a passport and had last visited Bangladesh one and half years ago to attend his cousin's marriage.

7. That, an offence has been committed in violation of Section 7 (C) read with Section 11 of the said Act and hence seized the above recovered goods under Section 110 of the said Act, on the reasonable belief that the same had been smuggled into India and are liable to confiscation under Section 111(b) & 111(d) of the said Act. The persons engaged in this case are liable to be prosecuted under Section 135 of the said Act.

8. Thereafter, statements of the appellants were recorded. A show cause notice was issued to the appellants for confiscation of the 12 pieces of gold recovered from the search and for imposition of penalty.

9. After affording two opportunities the adjudicating authority held absolute confiscation of the gold in question and held the gold in question liable for confiscation and imposed penalty on both the appellants.

10. The said order was challenged before the Ld.Commissioner(Appeals), who held that the appeal was filed by the

appellants before him on 03.10.2018 against the adjudication order dated 23.07.2018 issued on 24.07.2018 after expiry of 60(sixty) days from the date of issuance of the impugned order. Thereafter he dismissed the appeals. Against the said orders, the appellants are before me.

11. The Ld.Counsel for the appellants submits as under:-

(1) That the present case incepts from the seizure of 12 pieces of gold biscuits having marking and embossments on them weighing 1218.690 grams being valued at Rs. 38,13,783 /- from the shop premises of M/s Gouri Gold house, vide Seizure Case No. 05/IMP/CL/GOLD/P&I/CCP/WB/2016-17 dated 24.10.2016. however, the said goods were seized by the officers U/s. 110 of Customs Act,'1962 (in short "CA,'62) without there being any Reasonable belief of the said Officer and the same is well evident from the seizure list dated 24.10.2016. No search list was drawn for the purpose of conducting search at the premises. Moreso, no notice in terms of Section 102 of the CA, '62 being served upon Shri Prasanta Sarkar vitiates the seizure proceedings which are contrary to the provisions as laid down in the act. Consequent to upon being seizure some documents were produced with respect to the seized gold.

(2) In due course thereof a Show Cause Notice dated 12.04.2017 was issued thereby proposing to confiscate the Seized goods in terms of Section 111(b) & 111(d) of CA,'62. Also, penalty was proposed to be imposed upon Shri Prasanta Sarkar and Shri Shimul Sarkar (herein after referred to as the appellants) in terms of Section 112(b) of CA,'62 since they were partners of M/s Gouri Gold House. Also, penalty in terms of Section 114 AA of the CA, '62 was proposed as well to be

imposed upon the appellants herein. Though Shimul Sarkar was not present at the time of seizure and when summoned had specifically stated in his voluntary statement dated 30.03.2017 that he was not involved in day to business transactions of the firm and the same was solely handled by Shri Pasanta Sarkar, he was still been made a party to the SCN as he happens to be one of the partners of M/s Gouri Gold.

(3) The appellants in receipt of the said SCN were only granted with two opportunities of PH i.e. on 10.10.2017 and 22.10.2017 respectively. Despite seeking for re-fixation of PH the lower adjudicating authority went on to adjudicate the case ex-parte vide Order-in-original No. 19/ADC(P)/CUS/WB/2018-19 dated 23.07.2018 thereby depriving the appellants with three appropriate opportunities of hearing. Thus, the lower adjudicating authority failed to follow the principles of Natural Justice by not providing three opportunities of hearing upon your appellants which is against Circular dated 10.03.2017 and further went on to adjudicate the case ex-parte. As such the provisions laid down in Section 122A(2) has not been complied with in the instant case. The Lower Adjudicating authority had ordered for absolute confiscation of goods in terms of Section 111(b) & 111(d) of CA,'62 and each of the appellant was imposed with a penalty to the tune of Rs. 15,0000/- in terms of Section 112(b) of the Act *ibid*. Additional penalty of Rs. 15,00,000/- was imposed upon each of them in terms of Section 114 AA of the CA, '62. Being aggrieved with the Impugned Order dated 23.08.2018 appeals were preferred by the appellants before the Ld. Commissioner (Appeals) which was disposed off vide Order-in-Appeal No. KOL/CUS(CCP)/AA/149/2019 dated 01.03.2019 on grounds of delay

without going into the merit of the case. Finally an appeal has been preferred before this Hon'ble Bench wherein the appellant has made his humble contentions and now he further intends to contend additional points as may be vital and germane to the said appeal.

(4) The officer seizing the goods apparently forms the reasonable belief and as such the initial burden in terms of Section 123 of the CA, '62 automatically shifts upon the Department. As such, two poignant points come into the present scenario where the reasonable belief formed by the seizing officer is disputed and the same remains absent while conducting the seizure of goods. Another vital point in question is that the initial burden as cast upon by Section 123 of the CA, '62 undisputedly shifts upon the department when there is absence of reasonable belief while conducting the seizure.

(5) As far as the reasonable belief of the officer is concerned the same hasn't been formed while executing the seizure in terms of Section 110 of the Customs Act, 1962 and the same is evident from the Seizure List itself. Reasonable belief is the only safeguard available against any indiscriminate seizure against any person and absence thereof makes the entire seizure proceedings bad in the eyes of law. From a bare perusal of the Seizure List, it could be perceived that the seizure is made without any reasonable belief. Section 110 of the CA,'62 clearly envisages that a proper officer of customs having reasonable belief that any goods is liable to be confiscated, he may seize such goods. In the present case, there has been no reasonable belief on the part of the officer concerned while seizing the goods. Board vide its distinct Circular No. 01/2017 dated 08.02.2017 has instructed to pass a specific order depicting the reasonable belief of

the officer concerned while seizing the goods. Therefore, deviation thereof, clearly depicts that the seizure so made is illegal and hence, the goods are liable to be released and in corollary thereof, confiscation U/s.111 of the CA,'62 is not at all warranted. Thus, when preliminary seizure of goods is in dispute the SCN proceedings becomes vitiated in nature thereby making the impugned order liable to be quashed. Be it be mentioned that Circulars too are equally binding upon the department and other authorities and as such the same must be complied with.

(6) More particularly, the seizure list, so drawn, while seizing is also not at *par* with the Circular dated 08.02.2017, referred *supra*. Reasonable belief of the officer concerned being absent in the present case and the only safeguard for individual available under the Act *ibid*, the seizure is *void-ab-initio*. Hence, the goods are liable to be released unconditionally upon the appellant herein. Your appellant relies upon the following judicial principles:-

The case of Ajit Bhosle reported in 2020 (374) E.L.T. 814 (Tri. - Kolkata); "Seizure - Gold seized on suspicion that it was smuggled - Seizure of gold in cut pieces having no marking and of different purity from melting house - Submission of documentary evidence in support of lawful possession by claimant - Not controverted in investigation - Claimant duly discharging his burden of proof - No evidence documentary or otherwise adduced by Department to show that gold illegally imported - Gold freely imported in country and abundantly available in market - Seized gold cannot be held to be smuggled - Doubt and suspicion can invite investigation but not

sufficient for penal action - Sections 111, 112 and 123 of Customs Act, 1962

The case of Om Sai Trading reported in 2020 (372) E.L.T. 542 (Pat.)

“Reason to believe - Meaning and scope - “Reason to believe” not the subjective satisfaction of the officer concerned but to be exercised in accordance with restraints imposed by law and such belief must be that of an honest and reasonable person based upon reasonable grounds - Reasons should either appear on the face of the notice or must be available on the materials which had been placed before him - Section 110 of Customs Act, 1962”

(7) The key element U/s. 123 of the CA,'62 is '*reasonable belief*, the officer exercising its reasons of believe must be acquainted of the reasons to belief that the same is illegally imported into the country whereof mere possession cannot be a factor to determine the same and even the same must be factor to be exercised over and above reasons to suspect, if the proper officer exercising jurisdiction U/s. 110 of CA,'62 acts on preliminary suspect of being illegal importation must come up with cogent reasoning and/or evidences thereof to substantiate such. In the present case, there is no such finding being adhered to which could credibly prove that the appellants engaged in smuggling/illegal importation of the seized goods.

(8) Essential to state herein that no Panchnama has been drawn or relied on in the instant case detailing the seizure procedure in presence of the panchas while executing the said seizure as such the seizure proceedings is absolutely vitiated in nature. Moreso, no

Panchnama has been supplied to the appellant which is beyond the four corners of law. The Board vide its distinct Circular No. 01/2017 dated 08.02.2017 has instructed to pass a specific order/memo, at the time of seizure depicting the 'reasonable belief' of the officer concerned while seizing the goods. Therefore, deviation thereof, clearly depicts that the seizure so made is illegal and hence, the goods are liable to be released and in corollary thereof, confiscation U/s.111 of the CA,'62 is not at all warranted.

(9) The Hon'ble Bench may be pleased enough to consider that the entire process right from seizure till adjudication in appellate stage has been conducted in a wrong and arbitrary manner which is beyond the parameters of law and as such your appellants right has been severely infringed in the process. Hence, the entire proceedings may kindly be dropped with consequential relief in favour of your appellants.

(10) The investigating authority has grossly failed to corroborate their allegations and in absence of any conclusive proof the penalty is liable to be dropped. Also, may it kindly be considered that failure to produce documents in respect of the goods carried by a person does not ipso facto prove the same has been illegally imported by them. May it kindly be considered that the gold has been seized from the shop premises situated in Barasat which is far from Borders as such the question of illegal importation remains uncorroborated in the present case. The allegation of smuggling needs to be proved with cogent reasoning and corroborative evidence thereof. The appellant relies on the case of COMMISSIONER OF CUSTOMS (PREV.), SHILLONG VERSUS SRI SANGPUIA, reported in 2005(189) E.L.T.321 (Tri.- KOLKATA), whereof the following has been held:

"Foreign origin goods-Absence of documents does not show that goods are of foreign origin- When interdiction of personal private property of a citizen by an officer is effected, law has to be strictly applied. [Para 3(d)]"

The Hon'ble Bench may be pleased enough to consider that though some gold carries foreign inscriptions however, the same does not specifically mean that the same has been illegally imported specially when the case is made in the vicinity of the city. Reliance is placed upon the case of S. K. Chains wherein the Hon'ble Tribunal had held the following-:

"Admission of purchase of foreign marked gold biscuits from open market without receipt not indicates that gold under seizure is illegally imported, there being no Central Act in existence requiring maintenance of documents indicating such receipts-Section 110 of the Customs act, 1962."

In the present case it has been alleged that authenticate bills were produced with respect to three gold bars of 100 grams only to misguide the officials and hide the fact that the appellants were involved in illegal trade of smuggled gold. Now such baseless allegation arises from the fact that the investigating authority has simply failed to negate the document so produced and no contrary evidence could be brought forth against your appellant to establish their role in forging the same. Despite the said fact penalty in terms of Section 114AA of the CA, 62 has been imposed upon the appellants.

(11) It is astonishing as to how the documentary evidence so produced for purchase of gold in the instant case were investigated

and cross verified with other persons as well. Despite founding the same to be legitimate and correct the investigating authority has concocted a story wherein the appellant is alleged to have produced legitimate documents with regard to 3 gold bars just to misguide the investigating officers. No cogent reasoning has been put forth by the adjudicating authority as well so as to prove the alleged role of the appellants that makes them liable for penalization in terms of Section 114AA of the CA, '62. As regards for the rest gold (9 pcs) Shri Prasanta Sarkar had duly deposed the facts pertaining to procurement of the same which remains undisputed by any contradictory statement or finding.

(12) For that it is ought to be considered that the appellants cannot be brought under the domain of Section 114AA of Customs Act,'62 which deals with situation of intentionally making or using declaration statement or documents which is false or incorrect in the transaction of any business for the purpose of Customs Act. The said Section is intended to penalize situation where there are paper transaction without any actual import or export of goods. In the present case, the department has no case that the transaction was paper transaction only and no goods were imported in the instant case and therefore, penalty imposed under Section 114AA of the Customs Act, '62 upon the appellants is not at all warranted

(13) It is essential to be stated that the present appellants are in no way engaged illegal importation of any contraband goods.. Moreover, there is no evidence in the present case so as to suggest that they have omitted or committed any act which renders them liable to be penalized in terms of Section 114AA of the CA,'62.

(14) It is ought to be appreciated that there is practically no ingredients available with the investigating authorities so as to penalize the appellants under Section 114 AA of the CA,'62. There is no case that the present appellants have done any act which is specified under Section 114AA of the C.A.'62 in other words there are no ingredients to invoke Section 114AA of the CA, '62 against the noticees. The noticee's case gains force from the ratio of the judgments/decisions of the case laws- i) Jai Balaji Industries –Vs- Commissioner of Customs, Visakhapatnam reported in 2018 (361) ELT 429 (AP) and ii) Sameer Santosh Kr. Jaiswal –Vs- Commissioner of Customs (Import-II), Mumbai reported in 2018 (362) ELT 348 (Tri.-Mum.).

(15) It is ought to be appreciated that the functioning of the section 111(b) of CA,'62, carries its key element as '*any goods imported*' in violation of specified route and in the present case, the enquiry officer, is unable to furnish any evidence whereof, it can be stipulated the so-seized goods when seized was under proper reasonable belief that the same has been illegally imported.

(16) Section 111(d) of CA,'62, carries its key element as '*prohibition being imposed by any act or any other law for the time being in force*' of any goods which is imported or attempted to be imported. In the present case, gold being the article of seizure, it is *ipso facto* clear from the statute that such item is importable subject to conditions as is imposed and the appellant has already deposed the mode and method of procurement of the subject gold.

(17) Further, it is apt to be mentioned that no confessional statements has been made by the appellants herein or by any other persons in course of investigation which might in any way show that the appellants were involved in illegal importation of foreign origin. Though the gold bars bore inscriptions however, the same does not in any way prove that the appellants have smuggled it or illegally procured it. No evidence has also been adduced to the effect to prove the *mens rea* of the appellant in the alleged act of smuggling. Hence, the Order upholding the confiscation of goods as well as imposition of penalty is absolutely bad and perverse and the same is liable to be quashed. In terms of the said provision, '*knowledge*' of the confiscable nature of the goods is key element for invocation thereof. From the Statements of the appellants, nowhere it appears that the appellants dealt in smuggled goods. Hence, there is no ingredients present in the statement which might in any way show that they engaged in illegal import of goods. As such the penalties imposed upon the appellants may kindly be set aside along with consequential reliefs thereto.

12. On the other hand, the Ld.AR for the department submitted that as the Ld.Commissioner(Appeals) has dismissed the appeal on time bar, therefore, he supported the impugned order.

13. Heard the parties, considered the submissions.

14. In the impugned order, the Ld.Commissioner(Appeals) has not decided the merits of the case, but held that appeals were filed beyond time limit prescribed under Section 128 of the Customs Act, 1962, that appeal is to be filed within 60(sixty) days from the date of receipt of the order and appellants have filed appeal after 70(seventy) days, but as no reasons have been explained by the appellants, satisfactory to the Ld.Commissioner(Appeals), the Ld.Commissioner(Appeals) dismissed the appeals.

15. I find that in the impugned order, the Ld.Commissioner(Appeals) himself has recorded that the appellants have been communicated the adjudication orders only on 05.08.2018. The said fact has not been verified by the Ld.Commissioner(Appeals), while passing the impugned order, therefore, it cannot be said that the appeals were filed beyond the time limit prescribed under section 128 of the Customs Act, 1962. Therefore, I set aside the impugned order and further find that the Ld.Commissioner(Appeals) has not decided the issue on merits, in that circumstances, I remand the matter back to the Ld.Commissioner(Appeals) to decide the issue on merits on the basis of various judicial pronouncements mentioned by the appellants and to answer the issue as at the time of seizure of the impugned gold, no reasonable belief was formed for confiscation of the gold in question, therefore, can the gold be liable for confiscation under Section 110 of the Act? On this issue, the Ld.Commissioner(Appeals) shall give his findings and thereafter shall decide the issue on merits as per law following the judicial pronouncements on the issue within 30(thirty) days of the receipt of this order.

The appeals are disposed of in the above terms.

(Order pronounced in the open court on 03.11.2023.)

Sd/
(ASHOK JINDAL)
MEMBER (JUDICIAL)

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