We are glad to share our GST litigation support communique and get you everything that you need to know from the world of litigation, along with incisive analysis from the CA. Rajat Mohan. This Newsletter brings you key judicial pronouncements from the Supreme Court, various High Courts, AARs, and Appellate Authorities emerging in the GST era and the erstwhile VAT, Service tax, and Excise regime.[1]

Synopsis of all changes in GST is given below for your quick reference:

S. No.	Subject	Authority
1	Where Taxpayer has option to avail exemption, ITC is allowed if no exemption availed	CESTAT
2	The applicant is eligible for a Proportionate claim of ITC	AAR
3	No ITC on the inward supplies of medicines that are used for providing "health care services" to inpatients.	AAR
4	ITC on purchase of capital goods and certain inputs services shall be restricted to the taxable supplies	AAR
5	No ITC of GST paid on payment of lease premium charges (one-time charges) towards land lease.	AAR
6	Agent is liable to take registration	AAR
7	Excess tax deposited by the assessee would be refunded	HC
8	Inverted duty structure refund should be permitted for input services also	HC
9	Inverted duty structure is not violative of Article 14 of the Constitution.	HC
10	Amendments made in rule 96(10) denying option to claim rebate to the importer for importing goods under Advance Authorization (AA) Licenses not ultra vires	HC

Where Taxpayer has option to avail exemption, ITC is allowed if no exemption availed

Court held that assessee had the option to avail or not to avail the exemption under Notification No. 65/95-CE and since it paid duty on the goods manufactured without availing the exemption, the assessee was eligible to avail the Cenvat credit involved.

Tata Steel Ltd. *v.* Commissioner of Central Excise & Service Tax, Jamshedpur - [2020] 118 taxmann.com 319 (Kolkata - CESTAT)

The applicant is eligible for a Proportionate claim of ITC

The applicant is engaged in the business in Edible oil and now starting a new business vertical which deals in 'Generation and Distribution of Renewable Energy' using the same name and the existing GSTIN.

The applicant has stated that they have been permitted by the TANGEDCO to establish RE Power Plant for the supply of electricity to Third Parties under the REC Scheme, wherein the applicant is extended Renewable Energy Certificate (REC) for the electricity generated and uploaded in the grid.

These REC can be traded in Power Exchange and are subjected to GST @ 12% as has been clarified *vide* Circular No. 46/20/2018-GST.

[1] *DISCLAIMER: The views expressed are strictly of the author. The contents of this article are solely for informational purpose. It does not constitute professional advice or recommendation of firm. Neither the author nor firm and its affiliates accepts any liabilities for any loss or damage of any kind arising out of any information in this article nor for any actions taken in reliance thereon.*

The applicant contends that in the RE power plant set up by them under the REC scheme, electricity and REC are the two outputs available to them, while the supply of Electricity is exempted, REC is chargeable to GST.
The applicant sought Advance Ruling on whether the applicant is eligible for Proportionate claim of Input Tax Credit as per section 17(2) read with rule 42/rule 43 on the Goods/Services used in the installation of Renewable Power Generation Plant under the 'REC Scheme'?
AAR observed that the supply of REC by the applicant is chargeable to GST while the electrical Energy generated and supplied is exempted under GST. It is without a doubt that if the electrical energy is not generated and wheeled, REC equivalent to that Electrical Energy will not be available for trading. Thus it emanates that with the installation of the 'Renewable Energy Generator, the applicant generates Electrical Energy (exempted under GST) and gets REC (taxable under GST). *i.e.,* on the installation of the Renewable Energy Generator, the applicant engages in the generation of Electrical energy resulting in both exempted and taxable supply. It was observed that the credit of Input tax on the inputs/inputs services used in setting up of the 'Renewable Energy Generator' in the furtherance of their business, is permitted under the provisions of Section 16.
Section 17(2) restricts the eligibility to credit to the extent attributable to the taxable supply. Hence Provisions under section 17(2) of the Act apply to the case at hand. Section 17(5) which states the blocked credits, under (*c*) and (*d*) provides blocking of credits works Contract service/construction but it excludes 'Plant and Machinery' which is defined under the *Explanation* to the Section. The Solar PV Cell Generator being a Plant the related Credits are not blocked under this Section.

AAR, therefore, held that subject to the goods being capitalized in their books of account, the applicant is eligible to claim Input tax on such goods as 'Capital Goods' and the Provisions of rule 43 of the GST Rules is applicable to determine the eligible credit in respect of the taxable supplies made by them. In respect of Inputs and Input services, the attributable credit is to be arrived at by applying rule 42 of the GST Rules. Both under rule 42 and rule 43, the 'F' in the Formula denotes the Total Turnover [in the State] of the registered person during the tax period'. In the applicant's case, the Total Turnover of the Registered Person' should include the Turnover of Edible Oil Business' and Total Turnover of Power Generation Business'.
Kumaran Oil Mill, *In re* - [2020] 120 taxmann.com 386 (AAR - TAMILNADU)

No ITC on the inward supplies of medicines that are used for providing "health care services" to inpatients.
The applicant is running a hospital providing health care services, to both in-patients as well as out-patients.
The applicant supplies medicines to three types of persons, (a) inpatients, (b) out-patients, and (c) customers. The applicant sought an advance ruling in respect of the availability of ITC, on the inputs when they supply the medicines to the in-patients.
AAR observed that in this case the contract is for the treatment of the patients and the medicines provided to the patients are in the course of treatment of the patients in the hospital. Hence the supply from the applicant hospital to the inpatients is that of the supply of health care services only.
The patient does not have any choice of the medicines that are being administered and the only thing the patient is interested in is the treatment provided for the ailment. There is no separate contract for the supply of medicines which is independent of the supply of treatment services. Any medicines which are administered to the patient are a part of the treatment services and there is no separate supply of medicines to the patients.

The treatment services for diseases are "health care services" as defined under Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017 and the supply of health care services provided by a clinical establishment is exempt from the levy of tax.
AAR, therefore, held that since the output supplies are exempt, the applicant is not eligible to claim the input tax paid on the inward supplies of medicines that are used for providing "health care services" to the inpatients.
Ambara, *In re* - [2020] 120 taxmann.com 369 (AAR - KARNATAKA)

ITC on purchase of capital goods and certain inputs services shall be restricted to the taxable supplies
The Applicant is a private limited company rendering pure consultancy services like project management consultancy services including construction, supervision, quality control, rejuvenation, and development of lakes.
It is also involved in the preparation of detailed project reports for pumping treated water, scientific landfill at Bengaluru quarries, and construction of Raja Nala and Other development civil works, etc.
These services are provided mainly to the Municipalities, Corporations (i.e. local bodies), and also to Government Departments and only in a few cases, a pure consultancy service is being provided to private parties.
The applicant sought advance ruling on whether the input tax paid on the purchase of capital goods like furniture, computer, lab equipment, drone cameras, total station, auto level instruments, etc., and on certain services can be claimed to the extent of taxable supply of services?
AAR observed that sub-section 2 of section 17 of the CGST Act 2017 clearly says that, the amount of credit shall be restricted to so much of the input tax as is attributable to the taxable supplies including zero-rated supplies.
AAR, therefore, held that since the applicant providing both taxable and exempted supplies, the applicant has to restrict the input tax paid on the capital goods to the extent of taxable supply of services.
Vimos Technocrats (P.) Ltd., *In re* - [2020] 120 taxmann.com 410 (AAR - KARNATAKA)

No ITC of GST paid on payment of lease premium charges (one-time charges) towards land lease.
The applicant is a subsidiary of Daicel Chemical Industries Ltd, Japan. The company is engaged in providing pharmaceutical research & development services.
Applicant requires a lab where such separation and analysis services can be performed. The applicant acquired land on lease for a period of 33 years.
As per the terms of the lease, the applicant is required to pay a one-time lease premium at the beginning of the lease and also annual lease rentals at the end of every year to the lessor for 33 years.
In addition to the above, the applicant is also required to pay maintenance charges for the leased premises. The lessor has classified the lease services rendered by him under 'rental or leasing services involving own or leased non-residential property'.
The lessor has collected GST@18% on a one-time lease premium. Further, at the end of the year, the lessor will also be required to pay GST on the annual lease charges and maintenance charges at the applicable GST rates.
The applicant sought advance ruling on whether the applicant is eligible to avail input tax credit of GST paid on payment of "lease premium charges (one-time charges)" towards land lease for business purpose?

AAR observed that input tax credit is barred in r/o goods or services used for the construction of an immovable property (other than plant or machinery) including when such goods or services are used

in the course or furtherance of business. The term immovable property has not been defined under the GST Act.

Definition of 'immovable property' provided in section 3(26) of the General Clauses Act, 1897 is an inclusive definition and includes all the things attached to the earth or permanently fastened to anything attached to the earth.

AAR opined that the 'building' constructed by the applicant unquestionably falls within the ambit of 'immovable property' in terms of the definition of the 'immovable property' mentioned.

Further, as per the agreement, the building after completion of construction would be utilized by the applicant for their own utility to accommodate a laboratory that carries out chromatography services rendered by them. Thus, it is established that the referred services have been received by the applicant for the purpose of construction of immovable property on their own account.

AAR opined that all the referred services are received by the applicant for construction of an immovable property (other than plant & machinery) on their own account and hence ineligible to ITC.

Thus, AAR held that the applicant is not eligible to avail input tax credit of GST paid on payment of lease premium charges (one-time charges) towards land lease.

Daicel Chiral Technologies (India) (P.) Ltd., *In re* - [2020] 118 taxmann.com 490 (AAR - HYDERABAD)

Agent is liable to take registration

The applicant is a partnership firm, unregistered under the GST Act and one of the franchisees of Explore knowledge resources LLP, Rajkot.

They sell their products and provide services under the brand name of "ALOHA" to customers. All receipts of product sales or services are in the name of their partnership firm "PATRATOR" and they deposit the fees in their partnership firm bank account.

At the end of every fifteen days, they pay a royalty to their franchisor based on fees they collect from their customers.

The applicant submitted that the total yearly receipt of their partnership firms PATRATOR does not exceeds Rs. 20 lacs in any financial year; however an annual receipt of the franchisor, exceeds Rs. 20 lacs.

The applicant sought the advance Ruling on the question of whether PATRATOR is required to take GSTIN and required to pay tax under the GST Act.

AAR observed that as per Section 22(1) of CGST Act, 2017 if a person makes a taxable supply of goods or service or both and on account of said supply his aggregate turnover in a financial year exceeds of Rs. 20 lacs, then he is liable for GST Registration.

Further the applicant is required to fulfill the requirements of infrastructure and manpower before commencement of operations of the Centre as per the instructions of the Company and will continue to possess it during the whole tenure and it's renewal of this contract; the applicant shall permit the representatives of the Company to conduct spot checks in order to ensure that the applicant is functioning in compliance to the Company's instructions rules & regulations and as per the directions of the Company; shall not use any other course material other than those supplied by the company; the applicant undertakes to conduct only the Company's courses and utilize only the materials provided by the Company at its course center and shall not conduct any unauthorized or similar type of course that Company [Xplore Knowledge Resources LLP] has; the applicant also undertakes not to conduct, run and engage in any other courses or activities else than licensed in this agreement, that the company possess and franchisees; the applicant shall only use the application forms, receipt books, fees lists etc. supplied by the Company and shall not attempt to print its own material. All the payments from the students are collected in name of the applicant on receipts printed by the Company. The applicant also collects the Student Registration fee from every student on behalf of the

Company and remits the same to the Company. According to all these clauses of the agreement, it is crystal clear that the applicant is only authorized to supply the goods and services under the brand name of "ALOHA" and cannot supply the other goods and services.
AAR, therefore, held that the applicant is supplying the goods and service on behalf of the taxable person *i.e.* Xplore Knowledge Resources LLP. Accordingly, the applicant is covered under the Sr. No. (*vii*) of Section 24 of CGST Act, 2017 and is liable for taking GST registration. Since the applicant is liable for GST registration, he is required to pay GST on the supply of goods and services.
Patrator, In re - [2020] 119 taxmann.com 332 (AAR - GUJARAT)

Excess tax deposited by the assessee would be refunded
Petitioner is engaged in the business of sale of machinery to public sector companies in the oil and gas sector. The petitioner received purchase orders from the Companies that had invited bids for the installation. It was supposed to deliver goods at a fixed price irrespective of the tax payable or any other expenses which were to be incurred by the petitioner. The recipient of the goods/machinery did not issue Form 'C'. Petitioner paid tax at the rate of 10% or 12.5% instead of paying the same at the rate of 4% in absence of Form 'C' under the CST Act by making a reverse working in accordance with Section 8A of the CST Act.
Assistant Commissioner of Commercial Tax raising demand on the assessee impounded the refund amount under section 9(2) of the CST Act read with section 13(3) of the VAT Act.
The issue was whether the respondent-assessee is eligible for a refund of central sales tax paid by it contrary to the provisions of Section 9A of the CST Act or whether the appellant- Revenue was entitled to forfeiture of the excess central sales tax deposited by the respondent-assessee.
High Court observed that it cannot be said that that the assessee has collected the excess amount of CST from its buyer/receiver of the goods. As per the terms of the contract the assessee was issuing running bills at a fixed price but prepared the commercial invoices for the purpose of payment of excise duty and the CST, but ultimately has received the fixed price only.
High Court further observed that the Supreme Court in the case of *Mafatlal Industries Ltd*. held that a claim for refund, whether made under the provisions of the Act can succeed only if the petitioner/plaintiff alleges and establishes that he has not passed on the burden of duty to another person/other persons. Where the burden of the duty has been passed on, the claimant cannot say that he has suffered any real loss or prejudice. The real loss or prejudice is suffered in such a case by the person who has ultimately borne the burden and it is only that person who can legitimately claim its refund. But where such person does not come forward or where it is not possible to refund the amount to him for one or the other reason, it is just and appropriate that amount is retained by the State, i.e., by the people. There is no immorality or impropriety involved in such a proposition.
High Court held that the respondent-assessee cannot be said to have collected the CST at the rate of 10% or 12% from its buyers/receiver of the goods because of the contract of the fixed price, there is no question of passing over the same to its buyer. Even otherwise the provisions of the CST Act do not contemplate any power to forfeiture of refund by the Revenue.
State of Gujarat *v.* Advanced Systek (P.) Ltd. - [2020] 118 taxmann.com 268 (High Court of Gujarat)

Inverted duty structure refund should be permitted for input services also
The Petitioner is engaged in the business of manufacture and supply of footwear. The Petitioner procures input services such as job work service, goods transport agency service, *etc*., and inputs such as synthetic leather, PU Polyol, *etc.*, on payment of applicable GST for use in the course of business and avails input tax credit of the GST paid thereon.
GST rate paid by the Petitioner on procurement of input is higher than the rate of tax payable on their outward supply of footwear. Therefore, despite the utilization of credit for payment of GST on

outward supply, there is an accumulation of unutilized credit in the electronic credit ledger of the Petitioners.

Petitioner contended that Respondents are allowing refund of the accumulated input tax credit of tax paid on inputs such as synthetic leather, PU Polyol, *etc*. However, the refund of accumulated credit of tax paid on procurement of input services such as job work service, goods transport agency service, *and etc*. is being denied. The Petitioners have therefore challenged the validity of amended Rule 89(5) of the CGST Rule, 2017 to the extent it denies refund of input tax credit relatable to input services.

High Court observed that Rule 89(5) and more particularly *Explanation* (*a*) thereof, provides that Net Input Tax Credit shall mean "input tax credit" availed on "inputs" during the relevant period other than the "input tax credit" availed for which refund is claimed under sub-rule (4A) or (4B) or both.

Section 7 of the CGST Act, 2017 provides that "scope of supply" includes all forms of supply of goods or services. Therefore, for the purpose of calculation of refund of accumulated "input tax credit" of "input services" and "capital goods" arising on account of inverted duty structure is not included into "inputs" which is explained by the Circular No. 79/53/2018-GST dated 31-12-2018, wherein it is stated that the intent of the law is not to allow refund of tax paid on "input services" as part of unutilized "input tax credit". Therefore, it is required to consider whether the refund of unutilized input tax credit arising due to inverted duty structure can be denied or not.

It was observed that prescribing the formula in Sub-rule 5 of Rule 89 of the CGGST Rules, 2017 to exclude refund of tax paid on "input service" as part of the refund of the unutilized input tax credit is contrary to the provisions of Sub-section 3 of section 54 of the CGST Act, 2017 which provides for a claim of refund of "any unutilized input tax credit". The word "Input tax credit" is defined in section 2(63) means the credit of input tax. The word "input tax" is defined in section 2(62), whereas the word "input" is defined in section 2(59) means any goods other than capital goods, and "input service" as per section 2(60) means any service used or intended to be used by a supplier. Whereas "input tax" as defined in section 2(62) means the tax charged on any supply of goods or services or both made to any registered person. Thus "input" and "input service" are both part of the "input tax" and "input tax credit". Therefore, as per provision of sub-section 3 of section 54 of the CGST Act, 2017, the legislature has provided that registered person may claim a refund of "any unutilized input tax", therefore, by way of Rule 89(5), such claim of the refund cannot be restricted only to "input" excluding the "input services" from the purview of "Input tax credit". Moreover, clause (*ii*) of the proviso to Sub-section 3 of section 54 also refers to both supply of goods or services and not only to supply of goods as per amended Rule 89(5).

On the analysis of the provisions of the Act and Rules keeping in mind the scheme and object of the CGST Act, Court observed that the intent of the Government by framing the Rule restricting the statutory provision cannot be the intent of the law as interpreted in the Circular No. 79/53/2018- GST dated 31-12-2018 to deny the registered person refund of tax paid on "input services' as part of refund of the unutilized input tax credit.

Court observed that *Explanation* (*a*) to Rule 89(5) which denies the refund of "unutilized input tax" paid on "input services" as part of "input tax credit" accumulated on account of inverted duty structure is *ultra vires* the provision of section 54(3).

The court, thus, held that in view of the above, *Explanation* (*a*) to the Rule 89(5) is read down to the extent that *Explanation* (*a*) which defines "Net Input Tax Credit' means "input tax credit" only. The said explanation (*a*) of Rule 89(5) is held to be contrary to the provisions of section 54(3). In fact the Net ITC should mean "input tax credit" availed on "inputs" and "input services" as defined under the Act. The Court directed the respondents to allow the claim of the refund made by the petitioners considering the unutilized input tax credit of "input services" as part of the "net input tax credit"(Net

ITC) for the purpose of calculation of the refund of the claim as per Rule 89(5) for claiming refund under Sub-section 3 of section 54.

VKC Footsteps India (P.) Ltd. *v.* Union of India - [2020] 118 taxmann.com 81 (High Court of Gujarat)

Inverted duty structure is not violative of Article 14 of the Constitution.

All the Petitioners are engaged in businesses wherein the rate of tax on input goods and/or input services exceeds the rate of tax on output supplies. As a result, the registered person is unable to adjust the available input tax credit fully against the tax payable on output supplies; consequently, there is an accumulation of unutilized input tax credit.

The case of the Petitioners is that they are entitled to a refund of the entire unutilized input tax credit, irrespective of whether such credit accumulated on account of procurement of input goods and/or input services by paying tax at a higher rate than that paid on output supplies.

High Court observed that section 54(3) enables a registered person to claim a refund of any unutilized input tax credit. However, the principal or enacting clause is qualified by the proviso which states that "provided that no refund of the unutilized input tax credit shall be allowed in cases other than". Parliament has used a double negative in this proviso thereby making it abundantly clear that unless a registered person meets the requirements of clause (*i*) or (*ii*) of sub-section 3, no refund would be allowed.

It was held that section 54(3)(*ii*) qualifies the enacting clause by also limiting the source/type and, consequently, the quantity of unutilized input tax credit in respect of which refund is permissible. Hence, the proviso to section 54(3) does not merely set out the two cases in which registered persons become eligible for a refund of the unutilized input tax credit. The proviso performs the larger function of also limiting the entitlement of a refund to credit that accumulates as a result of the rate of tax on input goods being higher than the rate of tax on output supplies.

It was further observed that section 164 confers power on the Central Government to frame rules for carrying out the provisions of the CGST Act and no fetters are discernible therein except that the rules should be in furtherance of the purposes of the CGST Act.

Section 54(1) empowers the prescription of the form and manner of a claim for refund and section 54(4) contains procedural requirements as regards the application for refund.

It is clear that Net ITC has been defined in the rule 89(5) so as to provide for a refund only on an unutilized input tax credit that accumulates on account of input goods. In light of the conclusion that a refund is permitted only in respect of unutilized input tax credit that accrues or accumulates as a result of the higher rate of tax on input goods *vis-a-vis* output supplies.

Consequently, rule 89(5) is *intra vires* both the general rulemaking power and section 54(3) of the CGST Act. There is no dispute as regards the power to amend with retrospective effect either as such power is conferred under section 164 of the CGST Act.

High Court observed that word "inputs" and this word is defined in section 2(59) as "any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business". Both the statutory definition and the context point in the same direction, namely, that the word "inputs" encompasses all input goods, other than capital goods, and excludes input services.

The court observed under section 54(3)(*ii*), Parliament has provided the right of refund only in respect of unutilized credit that accumulates on account of the rate of tax on input goods being higher than the rate of tax on output supplies.

Thus, the Court held the following:

1. Section 54(3)(ii) does not infringe Article 14.

2. Refund is a statutory right and the extension of the benefit of refund only to the unutilized credit that accumulates on account of the rate of tax on input goods being higher than the rate of tax on output supplies by excluding unutilized input tax credit that accumulated on account of input services is a valid law.
3. Section 54(3)(ii) curtails not only the class of registered persons who are entitled to refund but also imposes a source-based restriction on refund entitlement and, consequently, the quantum thereof.
4. It is not necessary to interpret rule 89(5) and, in particular, the definition of Net ITC therein so as to include the words input services.

Tvl. Transtonnelstroy Afcons Joint Venture *v.* Union of India - [2020] 119 taxmann.com 324 (High Court of Madras)

Amendments made in rule 96(10) denying option to claim rebate to the importer for importing goods under Advance Authorization (AA) Licenses not ultra vires

The petitioner is a public limited company engaged in the business of manufacturing and sale of flexible packaging films. Petitioner had obtained Advance Authorization Licenses (AA License) and imports goods without payment of import duty in terms of Notification No. 79/2017-Customs, dated 13th October 2017.

The petitioner was entitled to import raw materials without payment of IGST under AA Licenses and pay IGST on exports and claim Rebate (Refund) of the IGST so paid on exports. Thereafter, sub-rule (10) of Rule-96 of the CGST Rules was amended by Notification dated 4th September 2018 with retrospective effect from 23rd October 2017, providing that rebate on exports cannot be availed by the petitioner, if the inputs procured by the petitioner have enjoyed AA benefits or Deemed Export Benefits under the said notification. Therefore, the petitioner was unable to utilize the benefit of duty-free imports under AA Licenses and take the benefit of rebate on exports, because of the amendments made in Rule-96(10) of CGST Rules. Thereafter, this change was amended and it was provided prospectively with effect from “23rd October 2017".

Petitioner has preferred this petition challenging the aforesaid notifications and amendments made in sub-rule 10 of Rule-96 of the CGST Rules, by Notification No. 54/2018 denying the option to claim rebate to the petitioner for importing goods under AA Licenses being ultra-vires the provisions of the CGST Act.

High Court observed that on conjoint readings of the provision of Section 16 of the IGST Act, Section 54 of CGST Act and Rule-96 (10) of CGST Rules, which is substituted by Notification No. 54/2018 dated 9th October 2018, the person who has availed the benefits of Notification No. 48/2017 dated 18th October 2017 and other Notifications as stated in sub-rule 10 shall not have the benefit of claiming refund of integrated tax paid on exports of goods or services.

It was observed that recently, *vide* Notification No. 16/2020-CT dated 23-3-2020 an amendment has been made by inserting an explanation to Rule 96(10) of CGST Rules, 2017 as amended (with retrospective effect from 23-10-2017). By virtue of the above amendment, the option of claiming refund under option as per clause (*b*) is not restricted to the Exporters who only avails BCD exemption and pays IGST on the raw materials thereby exporters who want to claim a refund under the second option can switch over now. The amendment is made retrospectively thereby avoiding the anomaly.

High Court held that Notification No. 54/2018 is required to be made applicable w.e.f. 23rd October 2017 and not prior thereto from the inception of Rule 96(10) of the CGST Act. Therefore, in effect Notification No. 39/2018 dated 4th September 2018 shall remain in force as amended by Notification No. 54/2018 by substituting sub-rule (10) of Rule 96 of CGST Rules.

The Notification No. 54/2018 is therefore held to be effective w.e.f. 23rd October 2017.
Cosmo Films Ltd *v.*Union of India [2020] 120 taxmann.com 417 (High Court of Gujarat)

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