BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.07.2015

CORAM:

THE HONOURABLE MS.JUSTICE V.M. VELUMANI

C.M.A.(MD) No. 952 of 2014 and
M.P.(MD).Nos. 1 and 2 0f 2014

M/s. Visvas Promoters Pvt. Limited,
rep. By its Managing Director,
S. Seetharaman ... Appellant/Petitioner

Vs.

1. The Inspector General of Registration Cum
Chief Controlling Revenue Authority,
Santhome High Road, Chennai – 28
2. The Special Deputy Collector (Stamps)
Collectorate Campus, Madurai
3. The Deputy Inspector General of Registration,
Madurai District, Madurai
4. The District Registrar (Administration)
Madurai (North), Madurai
5. The Sub Registrar, Chokkikulam,
at present at Rajagambeeram, Madurai

.. Respondents /Respondents

Prayer: This Civil Miscellaneous Appeal is filed under Section 47(A)(10) of Indian Stamp Act, 1899, against the order dated 18.07.2014 bearing Pa.Mu.No.10640/N4/2013, passed by the Inspector General of Registration cum chief Controlling Revenue Authoirty, Chennai.

For Appellant : Mr. G.R. Swaminathan
for Mr. T. Antony Arul Raj

For Respondents : Mr. G. Muthukannan
Government Advocate

J U D G M E N T

This Civil Miscellaneous Appeal is filed against the order dated 18.07.2014, bearing Pa.Mu.No.10640/N4/2013, passed by the

Inspector General of Registration-cum-chief Controlling Revenue Authority, Chennai.

2. The appellant purchased 29660 ¼ Sq. Feet of land comprised in TS.No.2796/2, Ward No.10, Vallabai Road, Chokkikulam (Sub Division), Madurai (North). He purchased the same, by sale deed dated 24.09.2012, registered as Document No.4905 / 2012. According to the appellant, the land and building is valued at Rupees Five Crores and paid stamp duty accordingly. According to the appellant, the guideline value was Rs.1,000/- per Sq. Feet, at the time of agreement of sale. Based on the said guideline value, sale consideration was fixed at Rupees Five Crores. The sale deed was registered on 24.09.2012. The guideline value was re-fixed in the year 2012, at Rs.3,000/- per Sq. Ft. Therefore, the fifth respondent referred the matter, under Section 47A(1) of Indian Stamp Act, 1899, to the second respondent. The document was withheld. The second respondent, by order dated 02.01.2013, held that the property should be valued at Rs.2,400/- per Sq. Ft. Aggrieved by the said order, the appellant has preferred an appeal before the first respondent. The first respondent, by the impugned order, dated 18.07.2014, confirmed the order of the second respondent. Therefore, the appellant filed the present appeal.

3. The second respondent filed counter affidavit and submitted that the value of the property, at the time of registration, is Rs.3,000/- per Sq. Ft and therefore, the fifth respondent referred the same to the second respondent under Section 47A(1) of Indian Stamp Act, 1899. On receipt of the said reference, from the fifth respondent, the property was inspected by the Special Thasildar (Stamps), after issuing notice to the appellant. After inspection, he filed his report that the land in question is located in most prestigious locality of Chokkikulam and the reputed families have their Bungalows and are residing there. In view of this, the market value was fixed at Rs.2,400/- per Sq. Ft., Form-I – Notice, under Rule 4 of the Tamil Nadu Stamps (Prevention of Undervaluation of Instruments) Rules, 1968, was issued to the appellant, calling upon him to show cause as to why he should not be ordered to pay deficit stamp duty of Rs.29,91,751/-. The appellant submitted his reply. No proof was produced to substantiate his case that the market value of the property is only Rs.1,000/- or Rs.1,571/-, as stated by the appellant, in the sale deed. Based on the inspection report and materials on record, the second respondent fixed the market value of the property at Rs.2,400/- per Sq. Ft. and the appellant was directed to pay deficit stamp duty of Rs.37,58,467/-.

4. Aggrieved by the said order, the appellant filed appeal to the first respondent, under Section 47(A)(5) of the Indian Stamp Act, 1899, on 27.02.2013. The first respondent called for report from the third respondent. After inspection, third respondent submitted his report. The appellant was given an opportunity of personal hearing. The appellant appeared on 02.07.2014, in person, and submitted that the building in the land was very old and that

the market value of the property, fixed at Rs.3,000/- per Sq.Ft. is on the higher side. The first respondent considered all the materials on record and passed an impugned order dated 18.07.2014, confirming the order passed by second respondent, fixing the market value of the property at Rs.2,400/- Sq. Ft., even though the guideline value is Rs.3,000/- per Sq. Ft. The second respondent stated in the counter affidavit that the procedure contemplated as per Act and Rules were followed and the appellant has not furnished any materials to substantiate his claim that the market value of property is not Rs.2,400/- per Sq. Ft. Therefore, prayed for dismissal of this Civil Miscellaneous Appeal.

5. The learned counsel for the appellant contended that :-

(I) the respondents failed to follow the procedure set out in the Tamil Nadu Stamps (Prevention of Undervaluation of Instruments) Rules, 1968;

(ii) the respondents failed to see that the market value is what is offered and accepted by willing parties;

(iii) the respondents ought to have taken the value prevailing on the date of agreement of sale to determine the market value of the property at the time of Registration;

(iv) the Respondents have merely set out the topographical location of road and place present even prior to 24.09.2012;

(v) there is no mention of guideline value of the house site in the location or about development activities of the Vicinity;

(vi) the features to be noticed as per Tamil Nadu Stamps (Prevention of Undervaluation of Instruments) Rules, 1968 have not been noticed and relevant particulars were not applied;

(vi) the buildings referred to by the respondents in the impugned proceedings were in existence for number of years; and

(vii) the respondents fixed the value of the property only based on guideline value. The guideline value is not final value. The respondent ought to have followed the relevant Rules as per Tamil Nadu Stamps (Prevention of Under valuation of Instruments) Rules, 1968, in arriving at market value of the property in question.

6. The learned counsel for the appellant relied on following judgments:-

(i) ***1981 LW Volume 94 (the Collector of Nilgiris at Ootacmund Vs. Messrs. Mahavir Plantations Pvt. Limited, rep. by its Chief Administrative Officer),*** wherein in para 16, it has been held as follows:-

> *"16. I am satisfied the Appellate Authority has laid down for itself the proper tests for the purpose of verification of the market value of the property in the instrument under inquiry. I do not agree with the view expressed by the Collector in one part of his order to the effect that in the absence of any other sales in the vicinity during the material time the guidelines valuation must be adopted without question, as the one and only basis for*

determination of the market value. I hold that in the present case, the Sterling Company in 1974 is a more concrete and a more dependable piece of evidence, and it cannot be excluded as irrelevant. On the contrary in the absence of comparable sales at the material time, it must be taken as the proper basis to test the correctness of the market value which the parties had set out in the present instrument.

(ii) ***2012(3) CTC 519, (Kumarasamy Vs. The Principal Revenue Controlling Officer and others)***, wherein in paras 12 to 14, it has been held as follows:-

"12. Rules 3(3) and 3(4) to the Tamil Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968 deals with market value and Rule 5 deals with determination of market value and it prescribes certain procedure to be followed for determination of market value of the property sought to be Registered. In this case, the authorities want to fix a different value then what has been set out in the document in terms of Rule 3. If the valuation stated in the document is found to be not truly set forth and the authorities had reason to believe that it does not reflect the correct market value, necessarily they have to fall upon Rule 5 of the Tamill Nadu Stamp (Prevention of Undervaluation of Instruments) Rules, 1968 and make an assessment in terms of Rule 5 and that should form the basis of the order demanding higher stamp duty. The determination of the market value cannot bein the reralm of conjectures or surmises particularly it should not merely based on the guideline value.

13. In the present case, except the alleged visit made by the authority and the reference to the guideline value, there is no other material to support the case of undervaluation as suggested by the Respondents. The Explanation to Rule 3 clearly indicates that the entries made in the guideline Register is not a substitute for market price. Therefore, the First Respondent cannot solely depend upon the guideline value to be determine the market value.

14. It is for the Respondents to show that there is reasonable belief on the part of the authorities to come to a conclusion that the market value of the property sought to be registered has not been truly set forth, in other words the Registration Department is of the view that true market value has not been set forth. For that they have to establish that the value shown in the the document is not the market price and there should be sufficient acceptable reason to *substantiate the same. In the present cae, except referring to the guideline value which is not a final authority on market value and it is a cultivable land, no other materials is placed for coming to the conclusion that the market value stated in the document is not a correct one.*

(iii) ***2009(7)SCC 438, (V.N. Devadoss Vs. Chief Revenue Control Officer-cum-Inspector and others)****, wherein in para 13,it has been held as follows:-*

13. Sub Sections 9(1) and (3) of Section 47-A clearly reveal the intention of the legislature that there must be a reason to believe that the market value of the property which is the subject-matter of the conveyance has not been truly set out in the instrument. It is not a routine procedure to be followed in respect of each and every document of conveyance presented for registration without any evidence to show lack of bona fides of the parties to the document by attempting fraudulently to undervalue the subject of conveyance with a view to evade payment of proper stamp duty and thereby cause loss to the revenue. Therefore, the basis for exercise of power under Section 47-A of the Act is wilful undervaluation of the subject of transfer with fraudulent intention to evade payment of proper stamp duty.

(iv) ***2009(15)SCC 769, (Lal Chand Vs. Union of India and another)****, wherein in para 41, it has been held as follows:-*

"41. It should however be noted that as contrasted from the assessment of market value contained in non-statutory basic valuation registers, the position may be different, where the guideline market values are determined by Expert Committee constituted under the State Stamp law, by following the detailed procedure laid down under the relevant Rules, and are published in the State Gazette. Such state Stamp Acts and the Rules thereunder, provide for scientific and methodical assessment of market value in different areas by Expert Committees".

(v) ***2003(3)LW 459, (Coimbatore District Real Estate Promoters' Association rep. by its President)****, wherein in para 46, it has been held as follows:-*

"46. In the light of the pronouncement of the Supreme Court in Ramesh Chand Bansal Vs. District Magistrate / Collector, (1999 5 SCC 62) as well as the earlier pronouncement in State of Punjab Vs. Mohabir Singh (1996 1 SCC 609) the guideline value either preparation or

circulation or alteration or enhancement is an indicative price which the registering authority may take into consideration to come to the prima facie which the registering authority may take into consideration to come to the prima facie view whether the instrument has been undervalued and if such view is arrived at, he has to refer the same to the Collector for determination. The Registering Officer has to register the instrument and refer the document to the Collector for determination of the market value and the stamp duty payable thereof. Therefore, the guideline value, either preparation or drafting or revision or circular issued, is of no consequence in so far as the person who is liable to pay the stamp duty, as whenever the registering authority comes to the conclusion that the instrument stands undervalued,he has to complete the registration and forward the same to the Collector for adjudication. The Collector has to follow the Procedure, afford opportunity and thereafter determine the market value as well as the stamp duty payable on the instrument. The guideline value is also not binding on the Collector as he has to fix the market value of the property which is the subject matter of conveyance or settlement or any other instrument falling under Section 47-A independently and fix the market value as held by the Division Bench as well as Supreme Court approved.

7. Per contra, the learned counsel for the Government Advocate appearing for the respondents submitted that even on the date of execution of the documents, the guideline value is higher than the value shown in the documents. He reiterated the findings of the authority is proper stating that it is based on documentary evidence and after inspection.

8. In support of his submission, he relied on the following Judgments:-

(i) ***2008(1)MLJ 1139 (SC), (State of Rajasthan and others Vs. Khandaka Jain Jeweller)****, wherein in paras 10 and 14, it has been held as follows:-*

"10. It may be mentioned that there is a difference between an agreement to sell and a sale. Stamp duty on a sale has to be assessed on the market value of the property at the time of the sale, and not at the time of the prior agreement to sell, nor at the time of filing of the suit. This is evident from Section 17 of the Act. It is true that as per Section 3, the instrument is to be registered on the basis of the valuation of disclosed therein. But Section 47-A of the Rajasthan (Amendment) Stamp Duty Act

contemplates that in case it is found that properties are undervalued then it is open for the Collector (Stamps) to assess the correct market value. Therefore, in the present case when the registering authority found that valuation of the property was not correct as mentioned in the instrument, it sent the document to the Collector for ascertaining the correct market value of the property. The expression "execution" read with Section 17 leaves no manner of doubt that the current valuation is to be seen when the instrument is sought to be registered. The Stamp Act is in the nature of a taxing statute, and a taxing statute is not dependant on any contingency. Since the word "execution"read with to be seen at the time when it is sought to be registered and in that if it is found that the instrument has been undervalued then it is open for the registering authority to enquire into its correct market value. The learned single Judge as well as the Division Bench in the present case had taken into consideration that the agreement to sell was entered into but it was not executed. Therefore, the incumbent had to file a suit for seeking a decree for execution of the agreement and that took a long time. Therefore, the Courts below concluded that the valuation which was in the instrument should be taken into account. In our opinion this is not a correct approach. Even the valuation at the time of the decree is also not relevant. What is relevant is fact is the actual valuation of the property at the time of the sale. The crucial expression used in Section 17 is "at the time of execution". Therefore, the market value of the instrument has to be seen at the time of the execution of the sale deed, and not at the time when agreement to sale was entered into. An agreement to sell is not a sale. An agreements sell becomes a sale after both the parties signed the sale deed. A taxing statute is not contingent on the in convenience of the parties. It is needless to emphasize that a taxing statute has to be construed strictly and considerations of hardship or equity have no role to play in its construction. Viscound Simon quoted with approval a passage from ROWLATT, J. expressing the principle in the following words

"In a taxing Act has to look merely at what is clearly said. There is no room for any intendment. There is no equity about a tax. There is no presumption as to tax. Nothing is to read in, nothing is to be implied. One can only look fairly at the language used".

"14. Learned counsel for the respondent strenuously urged before us that in fact when the agreement to sell was not executed by the vendor, the respondent had no option but to file a suit and a long time was taken for obtaining

a decree for execution of the agreement. He was not at fault and as such the valuation given in the instrument should be taken into consideration because during the litigation the valuation of the property has shot ujp. In this connection, learned counsel has invited our attention to the principle "Actus Curie neminem gravabit" meaning thereby by that no person shall suffer on account of litigation. Hence, learned counsel submitted that since the matter had been in the litigation for a long time, the respondent cannot be made to suffer. He invited our attention to the decision of the Andhra Pradesh High Court, Sub-Registrar, Kodad Town and Mandal V. Amaranaini China Venkat Rao (supra). It is true that no one should offer on account of the pendency of the matter but this consideration does not affect the Principles of interpretation of a taxing statute. A taxing statute has to be construed as it is all these contingencies that the matter was under litigation and the value of the property by that time shot up cannot be taken into account for interpreting the provisions of a taxing statute. As already mentioned above, a taxing statute has to be construed strictly and if it is construed strictly then the plea that the incumbent took a long time to get a decree for execution against the vendor that consideration cannot weight with the Court for interpreting the provisions of the taxing statutes. Therefore, simply because the matter have been in the litigation for a long time that cannot be a consideration to accept the market value of the instrument when the agreement to sale was entered. As per Section 17, it clearly says at the time when registration is made, the valuation is to be seen on that basis.

(ii) ***2009(1)CTC 698, (Ezhilarasi and another Vs. The Inspector General of Registration, Chennai and others)****, wherein in paras 10 and 14, it has been held as follows:-*

8. The Tamil nadu Stamp (Prevention of Undervaluation of Instruments) Rules 1968, provides the manner and method in which the market value has to be determined if the department has reason to believe that the market value of the property has not been truly set forth in the instrument. Rule 3 and 5 of the Tamil nadu Stamp (Prevention of Undervaluation of Instruments) Rules 1968 which is relevant for this case reads as follows:-
Rule (3) furnishing of statement of market value:

"(2) the registering officer shall, before registering an instrument, satisfy himself that the party or his legal representative, assignee or authorised agent has attached

with the instrument a statement (attached with the instrument duly signed by the party executing the instrument) giving the market value for each of the properties separately as required by sub rules (1) and (1-A)

(2-A) If the market value of the property as required by section 27 of the Indian Stamp Act, 1899(Central Act II of 1899) is not set forth in the instrument where the property dealt with therein is a single item or the statement giving the market value of each property separately as required by sub rules (1) and (1-A) above is not attached to the instrument (duly signed by the party executing the instrument) the registering officer shall refuse the registration of the document.

(3) The registering officer may, for the purpose of finding out whether the market value has been correctly furnished in the instrument, make such enquiries as he may deem fit. He may elicit from the parties concerned any information bearing on the subject and call for and examine any records kept with any public officer or authority.

(4) The registering officer may also look into the "Guidelines Register" containing the value of properties supplied to them for the purpose of verifying the market value.

Explanation:- The " Guidelines Register" supplied to the officers is intended merely to assist them to ascertain prima facie, whether the market value has been truly set forth in the instruments. The entries made therein regarding the value of properties cannot be a substitute for market price. Such entries will not foreclose the enquiry of the Collector under Section 47-A of the Act or fetter the discretion of the authorities concerned to satisfy themselves on the reasonableness or otherwise of the value expressed in the documents. "

Rule 5 :- Principles for determination of market value:-

The Collector shall, as far as possible, have also regard to the following points in arriving, at the provisional market value,-

(a) In the case of lands-

(i) classification of the land as dry, manavari, wet and the like;

(ii) classification under various tarams in the settlement register and accounts;

(iii) the rate of revenue assessment for each classification;

(iv) other factors which influence the valuation of the land in question;

(v) points, if any, mentioned by the parties to the instrument or any other person which requires special consideration;

(vi) value of adjacent lands or lands in the vicinity;

(vii) average yield from the land, nearness to road and market, distance from village site, level of land, transport facilities, facilities available for irrigation such as tank, wells and pumpsets;

(viii) the nature of crops raised on the land; and ((ix) the use of land, domestic, commercial, industrial or agricultural purposes and also the appreciation in value when an agricultural land is being converted to a residential, commercial or an industrial land,)

(b) In the case of house sites--

(i) the general value of house sites in the locality;
(ii) nearness to roads, railway station, bus route;
(iii) nearness to market, shops and the like;
(iv) amenities available in the place like public offices, hospitals and educational institutions.
(v) development activities, industrial improvements in the vicinity;
(vi) land tax valuation of sites with reference to taxation records of the local authorities concerned;
(vii) any other features having a special bearing on the valuation of the site; and
(viii) any special feature of the case represented by the parties.

9. On going through the impugned order of the first respondent in both the cases, it is apparent that the authority has proceeded to refix the market value mainly on the basis of the guide line value. Though reference is made to certain documents which are bereft of details and particulars, the main stay of the departments case is the guideline value. The Guideline value, as such, cannot be the market value and the respondents have proceeded on that wrong premise. ...

11. On a reading of the provisions of the Indian Stamp Act and the Rules and the decisions of the Court as *stated above, it is clear that the guideline value, which forms the main plank of the Department's contention in this case, is only a guiding factor to ascertain the market value prima facie, if there is a doubt that the market value has not been truly set forth in the instrument. It has been clearly stated by the Apex Court that guideline value is not a final authority on the market value of the property. The Department will have to go by the various parameters set down in the Rules for determination of the market value if they have a reasonable belief that the market value of the property has not been truly set forth in the instrument. In other words the data land which is sought to be compared in this case should contain details which will throw light as to how the data land, its nature, extent and value is comparable to that of the property which is subject matter of registration. The onus is on the Department to establish that the market value of the property has not been truly set forth and the market value as claimed by the Department is contemporaneous to the document tendered for registration. In the present case, the main plank of the Department appears to be the guideline value and that too it is of the year 2000. The date of presentation in both the cases is of the year 1998. Therefore, taking the guideline value of the year 2000 may not be justified, in view of the Apex Court's decision in State of Rajasthan & others v. - Khandaka Jain Jewellers reported in 2008(1) CTC 60,. Further, the Department has proceeded on the guideline value, which is not final as held by the apex Court in R.Sai Bharathi vs. - J.Jayalalitha and others (203 (4) L.W. 825) cited supra. It is only a prima facie material for determination of the true market value.*

9. The points for consideration in this appeal are :-

(i) As to whether the appellant has substantiated his claim that the market value of the property on the date of registration was only Rs.1,571/-?

(ii) Wether the respondents are followed the procedure contemplated under the Act and Rules in arriving at Rs.2,400/- per Sq. Ft., as market value?

(iii) Whether the market value was arrived at by the respondents only based on the guideline value?

10. It is not in dispute that the market value of a particular property is the price, which would fetch in the open market. It is the price, which offered and accepted by willing parties. The guideline value is not the final value. The registering authority or Appellate Authority cannot fix the market value, solely based on the guideline value. At the same time, the registering authority has to consider whether value mentioned in the instrument is the

proper value or it is undervalued. Once the Registering Authority, comes to a prima facie conclusion that the property is undervalued, then, he has to refer the matter under Section 47(A)(1) of the Indian Stamp Act, 1899, to the Collector, for determination of market value of such property and amount payable thereon. The receipt of reference from the Registering Authority, the Collector, as per Section 47(A)(2) of the Indian Stamp Act, 1899, must hold an enquiry, as prescribed by the Rules, made under the Act, after giving reasonable opportunity of being heard. The Rules contemplated in Section 47(A)(2) and Rules 3 and 5 of the Tamil Nadu Stamps (Prevention of Undervaluation of Instruments) Rules, 1968, prescribes the principles for determination of provisional market value.

11. In the present case, the contention of the learned counsel for the appellant that the appellant entered into a sale agreement on 10.04.2010, and sale price was agreed by willing parties as Rupees Five Crores. Therefore, the sale consideration as mentioned in the sale deed presented for registration by the appellant and registered on 24.09.2012 is the proper market value. He also contended that due to passage of time, the appellant has valued the property at Rs.1,571/- per Sq. Feet. The said contention is untenable. The value of the property is prevailing market rate on the date of registration.

12. Admittedly, from 01.04.2012, the guideline value of the property was enhanced form Rs.1,000/- to Rs.3,000/- per Sq. Ft. The guideline value is fixed after the expert committee makes enquires and arrived the guideline value, for a particular locality. No doubt, it is not the final value reflecting the true market value. It can be take in to consideration while arriving at the final market value. In Rule 5 of Tamil Nadu Stamps (Prevention of Undervaluation of Instruments) Rules, 1968, the points were enumerated for the authorities to consider to arrive at market value of the property. Both the second as well as first respondent, have obtained report from the concerned officials before fixing the market value. The property, admittedly is in a prestigious and residential area. The area has all the facilities including Vadamalaiyan Hospital, BP Kulam, commercial Complex, YMCA school, PTR Marriage Hall etc., In the first floor of the property, Tamil Nadu Institute of Hotel Catering is there. In the second floor, Cotton Craft and Textiles are carrying on their commercial activities. In the backside of the property, a car mechanic shop is situated. The property is located in centre of Madurai Corporation having all the amenities. The respondents 1 and 2 considered all these aspects and passed the impugned order. From the impugned order, it is seen that Rules 3 and 5 Tamil Nadu Stamps (Prevention of Undervaluation of Instruments) Rules, 1968, and Procedure contemplated in Section 47(A) (1) and (2) of Indian Stamp Act, were followed. The appellant has been given ample opportunity to substantiate his case. He has not produced any materials to show that no improvement was made and therefore, no enhancement can be

made in the market value that prevailed in the year 2010 to fix Rs. 2,400/- per Sq.Ft., in the year 2012. On the other hand, the respondents have made inspection and followed the procedure laid down in Rule 5 of Tamil Nadu Stamps (Prevention of Undervaluation of Instruments) Rules, 1968, and came to the conclusion that the market value is Rs.2,400/- per Sq. Ft., even though the guideline value is Rs.3,000/- per Sq. Ft.

13. The respondents 1 and 2 have given cogent and valid reasons for fixing the market value at Rs.2,400/- per Sq. Ft. after following the procedure laid down in the Act and Rules. There is no infirmity in the impugned order passed by the respondents.

14. In the result, the appeal is dismissed and the order dated 18.07.2014, bearing Pa.Mu.No.10640/N4/2013, passed by the Inspector General of Registration-cum-chief Controlling Revenue Authority, Chennai, is confirmed. No costs. Consequently, connected Miscellaneous Petitions are closed.

sd/-
Assistant Registrar(CO)

/True copy/

Sub Assistant Registrar

trp

To

The Inspector General of Registration cum chief Controlling Revenue Authority, Chennai.

+one cc to M/s.T.Antony Arul Raj, Advocate in SR.No.38751
+one cc The Special Government Pleader,SR.No.38846

C.M.A.(MD) No. 952 of 2014 and
M.P.(MD).Nos. 1 and 2 0f 2014
14.07.2015

csl/GSV-PM/SAR(J)/27.08.2015
13P/4C