IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON: 15.12.2016

DELIVERED ON: 12.01.2017

C O R A M:

THE HON'BLE MR.JUSTICE P.N.PRAKASH

W.P. No.2820 of 2003
and W.M.P.No.3526 of 2003

A.M.Velu Mudaliar
Prop. Sri Bharathi Velu Service
146, T.P.Area
Tirupathi P.O.
Andhra Pradesh. ..... Petitioner

Vs.

1.The Transport Commissioner,
(State Transport Authority)
Chepauk,
Chennai – 600 005.

2. The Regional Transport Officer,
Vellore
N.A.A.District.

3. The Regional Transport Officer,
Tirupathi
Andhra Pradesh ..... Respondents

Prayer : Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari or any other appropriate Writ of order or direction calling for the records relating to the proceedings of the first respondent herein namely the State Transport Authority, Chepauk, Chennai – 5 in R.No. 68382/2000 dated 27.11.2002 signed on 16.12.2002 demanding a tax of Rs.1,24,002/- together with penalty at the rate of 200% in respect of the petitioner's idle vehicle TDJ 7070 and quash the same and pass such other or further orders as this Hon'ble Court may deem fit and proper under the circumstances of the case.

For Petitioner	Ms.P.Vedavalle
For Respondents	Mr.V.Jayaprakash Narayanan, Special Government Pleader

O R D E R

Heard the learned counsel on either side.

2. The matter arises under the Tamil Nadu Motor Vehicle Taxation Act, 1974 (for brevity "the TNMVT Act") The petitioner was a stage carriage operator and was plying vehicle no.TDJ7070 between Chithoor and Kanagamma Chatram on an inter-state route. It was his claim that the bus was off the road w.e.f. 1.10.1988 due to major engine repair. He claimed that the stoppage was intimated in advance on 30.9.88 and documents in this regard were submitted in accordance with the Motor Vehicle Taxation Rules to the first respondent. He had also paid M.V.Tax for the quarter ending 30.9.88. He also stated that the fitness certificate (FC) for the vehicle expired on 20.3.1989. That was also intimated in the stoppage report and that he intended to resume service after replacement. It was his case that the vehicle was initially garaged at the workshop at Sholingur and a physical verification report was submitted to the Motor Vehicle Inspector at Ranipet. The verifications were done on 29.12.88, 7.3.89 and 24.5.89. As the vehicle could not be repaired at Sholingur, it was towed with the help of a lorry

for carrying out the repairs at Tirupathi. This fact was also intimated to the 1st respondent by letter dated 8.2.91.

3. The petitioner received a notice from the 1st respondent's office calling for explanation under Rule 160-K of the Motor Vehicles Act. The petitioner submitted his explanation dated 22.12.1989 stating that the vehicle was off the road due to repairs and for replacement and therefore, he wanted the authority to grant permission under Rule 160-K of the Motor Vehicles Act in relation to the stoppage report w.e.f. 1.10.1988. The petitioner also paid Rs.1500/- levied as a compounding fee for non-performance of the vehicle.

4. The petitioner applied for replacement of the vehicle with another with registration no.ATC-2255. The Assistant Secretary of the first respondent's office allowed the replacement by his order dated 30.12.89. Normally, a replacement will be allowed only on production of NOC from the financier, if it is purchased on hire purchase basis and a tax clearance certificate from the transport authorities should be produced.

5. While so, the petitioner received a demand notice dated 7.7.93 demanding the M.V.Tax from May 1989 to December 1989 (8 months) and surcharge amounting to Rs.41,334/- together with penalty at the rate of 200% equal to Rs.82,668/-. The petitioner was directed to pay Rs.1,24,002/- by way of

demand draft in favour of the second respondent, failing which, he was threatened that action will be initiated under section 16 of the TNMVT Act. The petitioner filed a writ petition being W.P.No. 13451 of 1993, challenging the said notice. The same writ petition came to be disposed of on 4.9.2000.

6. However, this Court, in that order, directed the petitioner to give representation within a period of 3 months and the respondents were directed to pass orders within two months thereafter. Pending passing final orders, it was directed to maintain status quo. Taking advantage of the said direction, the petitioner sent his representation dated 12.1.2001 to the first respondent. The first respondent gave a hearing on 20.5.2002 and again on 17.6.2002. The first respondent passed a final order on 27.11.2002 and held that the petitioner being the permit holder did not get prior permission to stop the vehicle from 1.10.1988 to 30.12.1989 but only made an application to stop the vehicle from 1.10.88 to 20.10.88. He also did not give the whereabouts of the vehicle and it was not garaged in the address given by him as reported by the third respondent. Therefore, the tax levied together with the penalty already was directed to be paid within 7 days.

7. Aggrieved by the said order, the petitioner filed the present writ petition and the same was admitted 30.1.2003. Initially, in W.P.M.P.No.3526 of 2003, an order of interim stay for six weeks was granted. Thereafter, on

21.4.2003, the interim order was directed to continue till the ensuing vacation for the Court. When the matter came up on 7.10.2003, the interim order granted already was made absolute. On notice from this Court, on behalf of the first and second respondents, a common counter affidavit dated 9.5.2011 was filed.

8. In the counter affidavit, it was contended that the petitioner permit holder stoppe the vehicle TDJ-7070 in the permitted route w.e.f. 1.10.1988 stating that he intended to replace the vehicle by another vehicle. On 31.10.1989, he applied for replacement of the vehicle by another vehicle (ATC-2255) and it was allowed by the first Respondent pending physical verification by the field staff. Since the petitioner, in his stoppage report, gave the place of garage as Sri Bharathi Velu Service, Wallajah Road, Sholingur, the second respondent was addressed to make a physical verification. The Motor Vehicles Inspector, Ranipet, in his reports dated 29.12.88, 7.3.89 and 24.5.89 stated that the stage carriage (TDJ-7070) was off the road from 1.10.88 to 24.5.89. He further informed by his D.O.Letter dated 22.3.91 that the vehicle in question was garaged at 146,T.P.Area, Tirupathi w.e.f. 24.5.89. He also enclosed a copy of the letter dated 8.2.91 sent by the permit holder (Petitioner) that the vehicle was taken to Tirupathi on 24.5.89 by towing by another lorry without obtaining prior permission from the authority and that no tax was paid on the vehicle from 1.10.88.

9. The first respondent requested the third respondent to verify and report the stoppage of the vehicle at Tirupathi during the relevant period. The third respondent informed that the vehicle was not at all garaged at Tirupathi and hence, no physical verification was possible. In view of the same, a show cause notice was sent to the petitioner asking as to why 200% penalty should not be collected from 24.5.89 to 30.12.89 since the vehicle was under stoppage and no tax was paid. Further, no prior permission was obtained. Though the petitioner sought time extension, no reply was forthcoming. Therefore, based on the records the petitioner was directed to pay tax for the period from 24.5.89 to 30.12.89 with 200% penalty. The petitioner was allowed replacement of the vehicle w.e.f 30.12.89, pending physical verification of the vehicle. A demand notice was also issued on 20.8.93 for the non-availability of the vehicle either at Ranipet or at Tirupathi w.e.f. 24.5.89. The said demand notice came back undelivered as it was not claimed by the petitioner. Thereafter, it was served through the third respondent on 8.7.93. It was at this stage, the petitioner filed the earlier writ petition and got a direction based upon the circular no.78/96 dated 13.9.96 enabling levy of penalty on the basis of unladen weight. The said circular dated 13.9.96 and the earlier circular no.22/76 spoke about collection of tax in respect of transport vehicles not covered by permit (idle vehicles).

10. In the present case, the vehicle was covered by a valid permit (31.12.89) but was replaced by another vehicle w.e.f. 30.12.89. The vehicle was

not an idle vehicle during the period for which tax and penalty were demanded. The third respondent, by his letter dated 18.8.92, reported that the vehicle was not garaged at the place notified and physical verification was not possible. The whereabouts of the vehicle was also not known inasmuch as the vehicle was removed to Tirupathi without obtaining prior permission of the appropriate authority under Section 172(6) of the Tamil Nadu Motor Vehicle Rules, 1989. Even in cases of dismantling of a vehicle as per Rule 3(h) of the T.N.M.V.T Rules, 1974, prior permission will have to be obtained. The said rule reads as follows:-

> "A vehicle which is dismantled and sold as scrap, subject to the prior permission obtained from the competent authority before dismantling and selling as scrap and also subject to the certificate of non use of the vehicle on public road issued the Officials of the Transport department shall not be deemed to be used or kept for use in the State."

11. Since reference is made to Rule 172(6) of the T.N.Motor Vehicle Rules, 1989, it is necessary to extract the rule which is as follows:-

> "It shall be a condition of the permit of every transport vehicle that the vehicle will be so maintained as to be available for the service for which the permit was granted for the entire period of currency of the permit and that the permit is liable to be suspended or cancelled, after due notice to permit holder if the vehicle has not been used for the purpose for which the permit was granted for a continuous period of more than ten days during the period for which the permit authorise the use of the vehicle on the road, unless the holder of the permit had obtained in writing the prior permission of the Transport Authority to suspend the service of the vehicle for a specific period exceeding ten days:

Provided that no holder of a permit shall ordinarily be granted permission to suspend the service of the vehicle for a continuous period exceeding twenty days at a time:

Provided further that the period may be extended by such further period or periods, as the Transport Authority thinks fit"

12. The learned counsel for the petitioner placed heavy reliance upon the judgment of this Court in **Gopu Transport Vs. The Regional Transport officer, Madras West [1994 Writ.L.R.263]** and emphasis was placed on para 13 and 14 which read as follows:-

"13: Section 2(8) of the Act defines Tax". It means, the tax leviable under the Tamil Nadu Motor Vehicles Taxation Act, 1974. Section 3 of the Act deals with levy of tax. According to that section, tax shall be levied on every Motor Vehicle used or kept for use in the State of Tamil Nadu. Thus, 1 am of the view, that only if the vehicle is used or kept for use in the State of Tamil Nadu, the tax is leviable. In the instant case, admittedly, the vehicle is stationed in Maharashtra State and hence levy of Tamil Nadu Tax and penalty do not arise at all."

14. According to Rule 172(6) of the Tamil Nadu Motor Vehicles Rules, it shall be a Condition of the permit of every transport vehicle will be so maintained as to be available for the service for which the permit was granted for the entire period of currency of the permit and that the permit is liable to be suspended or cancelled after due notice to permit holder if the vehicle has not been used for the purpose for which the permit was granted for a continuous period of more than ten days during the period for which the permit authorise the use of the vehicle on the road, unless the holder of the permit had obtained in writing the prior permission of the Transport Authority to suspend the service of the vehicle for a specific period exceeding ten days. Thus, Rule 172(6) is only a condition of the permit and any violation of the permit condition would lead to cancellation or suspension under Section 86 of the Motor Vehicles Act, 1988, Rule 172(6) cannot be invoked to

> collect tax under a different statute viz., Tamil Nadu Motor Vehicle Taxation Act. I have also held in several cases that no tax could be levied if there is physical verification report is available. In this case, there is a specific report from the Regional Transport Officer, Thane, Maharashtra State, to the effect that the vehicle in question is stationed in Thane and in such circumstances, I am of the view, that no tax is due to the State of Tamil Nadu."

13. This judgment came to be quoted and followed by another learned judge vide his judgment in **Smt. S.A.R. Janakiammal vs The Regional Transport Officer reported in 1997 (2) MLJ 74,** wherein, it was observed as follows:-

> "I entirely agree with the said view of the learned Judge. In Gopu Transport, Madras v. R.T.O. Madras West 1994 W.L.R. 263, Lakshmanan, J. had occasion to consider the same statuary provides of the Taxation Act and the rules framed thereunder and held that when the vehicles was not authorised to operate on any public road including the roads in the State of Tamil Nadu and **when the vehicle was not operated on any public road, the question of levy of tax does not arise at all. W**hen the respondents themselves were satisfied that **the vehicle in question was not in use during the relevant period, merely because there is delay in surrendering the taxation licence, the request for refund cannot be denied.** The petitioner is entitled for the refund as it has been established by the petitioner that the vehicle was not in use and the petitioner has also been granted permit for the stoppage of the vehicle in question. Factually, it has also been verified by the respondents that the vehicle was not in use and it was garaged in the above circumstance, the writ petition is allowed and there shall be a direction to refund the tax as prayed for by the petitioner." (emphasis added)

The above case dealt with the question of refund of the tax on the ground that the vehicle was not in use and the said fact was proved. Further, the question of delay was not taken seriously.

14. In **G. Velavan vs Regional Transport Officer [AIR 2002 Mad 53],** another learned judge dealt with the question which arose under the application of Rule 172(6) of the T.N.M.V.Rules, 1989. After referring to the judgment in **Gopu Transport** case, the learned Judge found as follows:-

> "Admittedly, the petitioner had not obtained any prior permission for plying the impugned spare bus from 21-3-1994 nor filed any stoppage report to that effect as contemplated under Rule 172(6) of the Tamil Nadu Motor Vehicles Rules by Initiating proceedings under Section 86 of the Tamil Nadu Motor Vehicles Taxation Act. But still, **in my considered opinion, the said failure to submit the stoppage report for the spare bus** bearing Registration No. TDM 1995 from 21 -3-1994 **cannot be a reason** to demand the tax of Rs. 18.900/- for the quarter ending 30-6-1994, even without a show cause notice and an enquiry as contemplated under Section 15-A of the Tamil Nadu Motor Vehicles Taxation Act, 1974"

Again, it can be seen that the learned Judge had stated that failure to submit the stoppage report cannot be a reason to demand tax without an enquiry.

15. In **S. Kumar Vs The Regional Transport Officer [2010 (2) CWC 270],** another learned Judge, after referring to **Gopu Transport** case and Rule 172(6) of the T.N.M.V.Rules, 1989, upheld the demand for tax and in para 12, it was observed as follows:-

> "In this case there is positive proof that the vehicle was not used for the period from 17.1.2003 to 9.4.2003. No authority under the Motor Vehicles Act has given any certificate or report to that effect. The vehicle was not having an FC for that period, cannot be the proper answer. The

permission sought for to stop the vehicle was not granted by the respondent by order dated 13.3.2003 and 20.1.2004. Thus it is evident that the petitioner has not satisfied the statutory provisions for not paying the tax. When liability to pay tax is established, payment of penalty for non-payment, is automatically attracted."

16. In doing so, the learned Judge had relied upon two decisions of the Supreme Court which arose under the Orissa Motor Vehicle Taxation Act, 1975. It is necessary to refer to those two decisions which will have a bearing on the present case. The first decision is **State of Orissa Vs. Bijaya C.Tripathy [2004(7) SCC 139],** wherein, the Supreme Court held as follows:-

"7. Thus under Section 10 if a person is not intending to use a motor vehicle for any period then intimation has to be given along with an undertaking and the documents mentioned therein have to be handed over to the Taxation Officer. Sub-section (3) makes it very clear that in the absence of any undertaking under sub-section (1) it shall be presumed that the motor vehicle has been used or kept for use within the State.

10. The High Court also appears to have misread Section 66 of the Motor Vehicles Act. All that Section 66 of the Motor Vehicles Act provides is that the owner of a motor vehicle cannot use the vehicle as a transport vehicle in any public place without a permit. Section 66, therefore, merely prevents use of the vehicle as a transport vehicle without a permit. It does not prohibit driving of such a vehicle on a public road. The vehicle can be driven on a public road so long as it is not used as a transport vehicle. To take an extreme example, the owner of such a vehicle may use that vehicle for taking his family out for a picnic. Section 66 will not bar such a use. It is thus clear that even in the absence of a permit the vehicle remains a transport vehicle which is capable of being used on a road so long as the vehicle has a valid certificate of fitness and a valid registration certificate. In such cases it has to be presumed that such a vehicle has been kept for useµ irrespective of whether or not it was actually used on the road.

> 13. In this case it is admitted that the respondent had never given intimation under Section 10. He had not paid the tax. Thus the question of refund does not arise. As he had not given intimation it is to be presumed that his vehicle had been used or kept for use within the State.
>
> 14. It was submitted that intimation could not be given under Section 10 as, along with the undertaking, the permit also had to be surrendered. It was submitted that as the respondent did not have a permit he could not surrender a non-existing document and could not thus avail of the provision of Section 10. We see no substance in this submission. If the respondent did not have a permit all he had to do was to so state in the intimation. His so stating there would have been sufficient and he would have been required to surrender only the other documents mentioned in Section 10."

17. The second decision was **Commissioner, Transport-cum-Chairman Vs. Tapan Kumar Biswas [(2004) 7 SCC 135]** wherein the requirement of prior intimation of temporary continuance of use of vehicle was discussed. In para 7, it was observed as follows:

> "7. Thus, under Section 3 tax has to be paid on every motor vehicle used or kept for use within the State. If a transport vehicle has a certificate of fitness as well as a valid certificate of registration then that vehicle will be presumed to have been kept for use. However, this does not mean that a vehicle which does not have a certificate of fitness and/or a certificate of registration is not capable of being used on the road. **Merely because, legally, a vehicle cannot be plied on the road without a certificate of fitness and/or the registration certificate would not mean that all such vehicles are not capable of being used on the road. Under the Act, the owner of the vehicle has to pay tax.** That is why Section 10 provides that whenever any motor vehicle is intended not to be used on the road for any period, the registered owner or person having possession or control thereof has to give an undertaking duly signed and verified in the prescribed form and manner and the Taxing Authority must be given intimation about the period the vehicle is intended not to be used and the place where the motor vehicle is going to be kept. The relevant documents including the registration certificate, fitness certificate, permit and tax token, etc. are to be delivered to the Taxing Officer. The undertaking

> contemplated by Section 10 can only be for a period of one year at a time. Thus, it is clear that such an intimation and undertaking has to be given from year to year if the vehicle is intended not to be used on the road for more than one year. **If no intimation, as required under Section 10 along with the undertaking, has been given, then by virtue of sub-section (3) of Section 10, it will be deemed that the vehicle had been used or kept for use within the State.**
>
> **(emphasis added)**

18. The above judgments of the Supreme Court will clearly show that the rules framed in this regard are mandatory and if not complied with, a presumption can be made that the vehicle was put on use. Therefore, the observation made in the judgment in **G. Velavan's** case (cited supra) cannot be taken to be laying down a binding precedent that all types of cases where no prior intimation was given can be condoned.

19. This Court, in **Raj Fernandez Vs. The Regional Transport Officer, Madras [1993 Writ.L.R.476]** held that a permit holder is bound to use the vehicle for the purpose for which the permit had been obtained and that is the condition of the permit. If he is withdrawing the service, even temporarily, and not utilising the permit, he is bound to inform the authorities and give all relevant particulars in the prescribed format. It is to be stated from which date the vehicle is to be stopped, the place where the vehicle is kept and the probable date of resumption of service. The vehicle owner is bound to inform the last period for which tax is paid and the date of expiry of the fitness certificate. If he does not do so, he is deemed to be using the vehicle or keeping it for use, within the meaning of

section 3 of the Act. Thus, there is a statutory condition as per Section 3 and a statutory liability is cast on the vehicle owner that he should perform his duties properly.

20. In that case, it was held as follows:

> “That is why a statutory fiction is introduced by R.3 of the Taxation Rules. The holder of permit is deemed to use the vehicle or keep it for use, unless he acts under the relevant rules and gives information to the authorities concerned that the vehicle had been stopped and has not been used. The work 'use' referred to in S.3 of the Taxation Act is not a legal use but a factual use. If a vehicle is used factually or kept for use factually, even though the owner of the vehicle is not entitled in law to use the same as such, he is bound to pay the tax as per S.3 of the Taxation Act.
>
> A reading of these provisions would lead to the conclusion that unless a person complies with the Rules relating to intimation of withdrawal of the vehicle from service, he is bound to pay tax and he cannot claim exemption therefrom. The burden is always on him to prove that the vehicle has not been used or not kept for use."

21. However, in **Gopu Transport** case (cited supra), the ratio rendered in **Raj Fernandez** case (cited supra) was got over by distinguishing the facts involved in that case. Similarly, in **Smt. S.A.R. Janakiammal’s** case (cited supra), another learned Judge did not follow **Raj Fernandez** case (cited supra) and he observed as follows:-

> “In my considered view, Srinivasan, J. had no occasion to consider the issue that has been decided by Raju, J. and the said judgment cannot be relied upon by the counsel for the respondent.”

22. In **R. Palaniappan vs. The Regional Transport Officer** reported in **1995 (1) CTC 191 = (1995) IIMLJ 206,** Jayasimha Babu, J. followed the decisions in **Raj Fernandez's** case (cited supra) and **Dharmalingam v. The Regional Transport Officer Madras (Central) Madras (ILR 1994-3 Madras 864**. He also distinguished

Gopu Transport case on the basis of the facts involved.

> "Section 3 of the Tamil Nadu Motor Vehicles Taxation Act, levies tar on motor vehicles used or kept for use in the State of Tamil Nadu. In case of non-user it is open to the owner of the vehicles to apply for remission for which provision is made in Section 13. It is not open to the owner of the vehicle to withhold payment of tax on the ground of alleged non-user. This Court has held in the case of Raj Fernandas v. Regional Transport Officer, Madras (South) Madras 31 (1993 W.L.R.476) as also in the case of N. Dharamalingam v. The Regional Transport Officer Madras (Central) Madras (ILR 1994-3 Madras 864) that the tax levied under Section 3 is required to be paid and the same cannot be withheld and the demand for payment of tax levied under that section cannot be regarded as invalid merely on the ground that the owned may be entitled to obtain a remission under Section 13 of the Act. Tax has to be paid and it is only if the owner is able to make out a case for remission, that a refund may be sought.
>
> Learned Counsel for the petitioner in this connection referred to the decision of this Court in the case of M/s. Gopu Transport, Madras 83 v. The Regional Transport Officer, Madras - West Madras 19M W.L.R. 263. The facts of that case are altogether different and the decision is not of any assistance to the petitioner. In that case the vehicle was found to have remained outside the State, and had not been brought to or used in this State and consequently the charge under Section 3 was not attracted."

23. Whatever may be the final outcome of each of the cases referred to above wherein different learned Judges came to different conclusions, the legal position emerging from all the decisions and of the Supreme Court are as follows:-

a. Section 3(h) of the T.N.M.V.T.Rules, 1974 and Rule 172(6) of the T.N.M.V.Rules, 1989 are mandatory and have to be complied with strictly in their letter and spirit.

b. If the vehicle has to be kept off the road, then the address of the garage must be intimated to the relevant authorities.

c. If the vehicle covered by a route permit is to be kept idle, then prior permission should be obtained from the authorities in the absence of alternative vehicle being permitted to ply on the route.

d. If the vehicle has to be dismantled, that has to be intimated and permission should be obtained.

e. If the vehicle is stationed outside, the state to which tax has to be paid, then the garage in which the vehicle was stationed also should be intimated and the authority must be satisfied about the location of the vehicle.

f. Whether the vehicle was on the road and put to use or kept idle is ultimately the satisfaction of the authorization based on the records.

24. In the facts of the present case, the following conclusions emerge:-

a. The petitioner was given an opportunity to put forth his views by the earlier order passed by this Court in W.P.No. 13451 of 1993 dated 4.9.2000.

b. Though the petitioner gave the address of the garage at Sholingur (Tamil Nadu) initially and later at Tirupathi (Andhra Pradesh), both the authorities (R2 and R3) could not locate the vehicle after sometime.

c. The respondent 3 had clearly intimated that the vehicle could not be located in Tirupathi and no physical verification could be done.

d. Though the petitioner initially informed the authorities about the non-plyability of the vehicle due to repairs and that he intends to replace the vehicle, he did not seek prior permission to keep the vehicle off the road until the replacement was forthcoming.

e. In view of these facts, there is nothing wrong in the authorities to take action in terms of Rule 172(6) and demand tax for the vehicle despite the contention that the vehicle was off the road.

f. Since the vehicle was not found in Andhra Pradesh i.e. outside the State, it cannot be contended that the 1st Respondent levied tax for a vehicle which was stationed outside the taxation jurisdiction.

25. In view of the above, there are no infirmities in the impugned order passed by the first respondent and the petitioner is liable to be taxed together with the penalty.

In the result, the writ petition lacks merits and accordingly, stands dismissed. The interim stay granted earlier will stand vacated and the petitioner is directed to pay the tax and penalty as demanded by the first respondent within four weeks from the date of receipt of a copy of this order. However the parties will bear their own costs.

12.01.2017

gms

To:

1.The Transport Commissioner
(State Transport Authority)
Chepauk
Chennai – 600 005

2. The Regional Transport Officer
Vellore
Vellore District

3. The Regional Transport Officer
Tirupathi
Andhra Pradesh

P.N. PRAKASH, J.

gms

Pre-delivery order in
W.P. No.2820 of 2003

12.01.2017