Maria S.

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.104 OF 2023

1. M/s. Siddharta Resorts & Foods Private Limited, a Company Incorporated under the Indian Companies Act, 1956, having its registered office presently at 4/13-1, First Floor, Cresent Road, Bangalore, 560001, Karnataka represented herein by its duly authorised Chairman Mr. P.V. Giri, son of late Sri. P.Varadaraju, aged 68 years, Industrialist, residing at Yadavgiri, Mysore.

... Petitioner

Versus

1. The State of Goa, through its Secretary (Revenue), Secretariat, Altinho, Porvorim, Bardez-Goa.

2. The Civil Registrar-cum Sub Registrar of Salcete-Goa, Room No.209, Matanhy Saldanha Administrative Complex, Margao, Salcete, Goa.

3. The Additional Collector-I 4th Floor, Matanhy Saldanha Administrative Complex, Margao, Salcete, Goa

... Respondents

Mr J. E. Coelho Pereira, Senior Advocate *with* **Mr Bernard Fernandes, Advocate** *for the Petitioner.*

Mr Deep D. Shirodkar, Additional Government Advocate *for the Respondents.*

CORAM: M. S. KARNIK, J.

DATED : 11th July 2023

ORAL JUDGMENT:

1. The challenge in this petition filed under Article 226 and 227 of the Constitution of India is to an order passed by the respondent No.3-Additional Collector-I, South Goa District, Margao-Goa. By the impugned order the application/reference dated 28.09.2021 of the petitioner filed under Section 31 of the Indian Stamp Act, 1899 (hereinafter referred to as 'The Stamp Act' for short), is dismissed. The respondent No.3 held that if the petitioner intends to execute the addendum dated 27.09.2021 in the present form before the respondent no.2-the Registrar-cum-Sub Registrar, then the stamp duty as applicable for executing a sub-lease shall be applicable.

2. Taking exception to this order, learned senior advocate Shri Pereira presented the facts of the present case and made his submissions. The petitioner-lessee had entered into a Lease Deed with Ms/ Venture Resorts Holding-lessor dated 06.10.2017 registered before the respondent No.2 vide registration document dated 23.10.2017. Thereafter, the petitioner submitted an addendum dated 27.09.2021 engrossed on non-judicial stamp paper of ₹1,000/- for registration before the respondent No.2. By the impugned order, the respondent No.3 dismissed the application filed by the petitioner under Section 31 of the Stamp Act.

3. Shri Pereira, learned senior advocate for the petitioner submitted that what was presented for registration was only an addendum incorporating some additional terms and conditions between the lessor and the lessee in the lease Deed dated 06.10.2017 which was already registered. Inviting my attention to the various clauses of the lease Deed and also the addendum, learned senior advocate submitted that the said addendum cannot be construed as sub-lease. It is further submitted that the addendum is only in the nature of permitting the petitioner-lessee to enter into leave and licence agreement subject to the terms and conditions mentioned in the addendum. It is submitted that this amounts to a contract between the lessor and lessee thereby adding some new clauses to the Lease Deed which does not have the effect of creating a sub-lease. It is further submitted that there is no privity of contract between the lessee and the licensee as the licensee is not a party to the addendum. It is submitted that by the addendum, the lessor has merely permitted the lessee to enter into a leave and licence agreement with a sister concern of the lessee and therefore the addendum by no stretch of imagination could be construed as a sub-lease to attract payment of stamp duty as held by the respondent No.3.

4. Shri Shirodkar, learned Additional Government Advocate, on the other hand, invited my attention to the findings recorded by the respondent no.3 while holding that the execution of the addendum tantamounts to a sub-lease on which stamp duty as applicable for sub-lease is payable. Shri Shirodkar was at pains to invite my attention to the relevant clauses of the addendum to urge that the addendum is nothing but a sub-lease, for, it is agreed between the lessor and the lessee that even the licence fee payable by the licensee has to be paid over to the lessor. Shri Shirodkar invited my attention to the definition of 'lease' defined by clause 16 of Section 2 of the Stamp Act. Placing emphasis on clause 16(b) of Section (2) of the Stamp Act, it is submitted that a Kabuliyat or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy, or pay or deliver rent for, immovable property is included in the definition of lease. Shri Shirodkar submitted that the addendum is virtually a new document creating sub-lease in favour of a third party which cannot be said to be counterpart of the lease. It is submitted that the addendum is a device adopted by the petitioner to avoid the consequences of payment of applicable stamp duty provided under the Stamp Act. Shri Shirodkar, in such circumstances, submitted that there is no fault in the reasoning of the respondent No.3 to warrant interference in the exercise of extraordinary writ jurisdiction of this Court. Mr Shirodkar relied upon the decision of the Supreme Court in the case of ***Syed Abdul Khader v/s. Rami Reddy And Others***[1] and in the case of ***State of Orissa & Ors. V/s. Titaghur Paper Mills Company Limited & Anr***[2]**.,** in support of his submissions.

1 (1979) 2 SCC 601

2 1985 (Supp) SCC 280

5. Heard learned senior advocate for the petitioner and learned Additional Government Advocate for the State. Perused the memo of the petition, the relevant exhibits and the impugned order.

6. The respondent No.3 while coming to the conclusion that the addendum in question is a sub-lease, reasoned that by virtue of the addendum, another party not privy to the earlier registered document of lease, is inserted in the lease deed. The respondent No.3 observed that the addendum transfers the enjoyment of the subject matter of the earlier registered lease to the new party who is sought to be included by the addendum thereby permitting the new party the right to directly pay lease rent to the lessor. Respondent No.3 opined that on a careful reading of the clauses and stipulations of the addendum, it is evident that the said instrument is a sub-lease and, hence, chargeable for stamp duty as applicable to that effect. For a proper appreciation of the issue involved, it is necessary to re-produce the relevant findings of the respondent No.3 which reads thus:-

> *'Considering the provisions contained in the impugned addendum wherein the Lessor grants permission to the Lessees and/or permits the Lessee to enter into a Leave and License agreement as defined under section 52 of the Indian Easement Act, 1882 entrusting the operation of the Hotel in the leased premises to the third party which is the sister concern of the applicant(Lessee) on terms and conditions approved by the Lessor, in my considered opinion although the impugned document is titled as "Addendum", the body of the same does not merely constitute an addendum to the Deed of*

> *Lease as referred above but constitute a Sub-Lease and as such the stamp duty as applicable in respect of executing a sub-lease shall be applicable. The short question for consideration here is whether the impugned Addendum dated 27.09.2021 to the Deed of Lease dated 06.10.2017 is merely an addendum to the deed of lease or alternately the Question will arise as to whether the impugned Addendum is Sub-Lease as contended by the Respondent and stamp duty payable thereon is answered accordingly in favour of the Respondent.'*

7. To test the correctness of the view of the respondent No.3, it would be material to refer to some of the clauses of the registered lease Deed dated 06.10.2017 executed between the lessor and the petitioner-lessee before moving on to the addendum. The relevant clauses are reproduced as under:-

> *'1.5 The LEASED PREMISES shall be used only to run a luxury Hotel/tourism business under the brand name "WINDFLOWER" and business connected thereto and for no other purposes. Any change in Brand by the LESSEE will require prior written permission from the LESSOR. The Brand shall be exclusive property of the LESSEE and use of the same shall be co-terminus with the LEASE PERIOD. The LESSOR shall not have any ownership interest in the Brand WINDFLOWER. The LESSEE may give different names to various facilities in the HOTEL such as Bar, Dining Room, Club, etc.'*
>
> *'2.2. For the first 9 (nine) months from the APPOINTED DATE, there will be no LEASE Rent payable by the LESSEE to the LESSOR provided the LESSEE draws up the plans for the implementation of the upgradation of the HOTEL referred to in Clause 4.3 hereafter and submit a copy thereof to the LESSOR and the implementation thereof is started not later than 4 (four) months from the APPOINTED DATE. If*

the LESSEE fails to comply with the conditions mentioned herein, the LEASE Rent shall be payable immediately from the APPOINTED DATE.

2.4 Subject to Clause 2.2 and 2.3 above, the LEASE Rent mutually agreed between the Parties is Rs.10 lakhs per month payable by 15th (or if that be a bank holiday then the working day next following such holiday) of the current month by transfer of the amount by the LESSEE to the bank account designated in writing by the LESSOR. The LESSOR may change the designated bank account from time to time and give advance intimation of the same in writing to the LESSEE. The monthly rent mentioned herein including increase mentioned in Clause 2.5 below, is hereinafter referred to as the "minimum rent".

8. Clause 7 of the Lease Deed provides the covenants. Clause 7.1.9 permits the lessee to sub-licence/use of the premises in the shopping arcade on certain conditions. Clause 7.1.9 reads thus:-

'7.1.9 That the LESSEE shall have aright to sub-licence and/or permit the use of shops/boutiques in the Shopping Arcade of the LEASED PREMISES and the Health Club area, and such other recreational areas connected with the business of the hotel and prior written intimation of the LESSOR and subject to the condition that the sub-licensee gives an undertaking in writing that he is aware of this Deed of LEASE and that his right to enter and remain in the LEASED PREMISES is co-terminus with the LEASE PERIOD or its earlier termination.'

9. Clause 7.2 are the corresponding obligations cast on the petitioner-lessee. Clause 7.2.12 reads thus:-

'7.2.12 That it shall not transfer, assign or part

with the possession of the LEASED PREMISES or any portion thereof in any manner, for, device, method or arrangement to anybody else not shall it be entitled to allow any person/persons to occupy the LEASED PREMISES or to use any part thereof save as otherwise provided in this DEED. For this purpose the LESSEE admits that any change in shareholding whereby the shares of Giri Family in the LESSEE reduced below 51% or the management of the LESSEE is no longer controlled by Giri Family or Mr P. G. Tharun Kumar ceased to be the Managing Director of the LESSEE, shall constitute the transfer of the LEASE and unless it is agreed to in writing by the LESSOR the same shall constitute breach of this DEED by the LESSEE. The LESSEE shall forthwith inform the LESSOR on the happening of any of the aforesaid event.'

10. Clause 7.2.17 reads thus:-

`7.2.17. That the LESSEE shall not be entitled to transfer the LESSEE's interest by way of assignment, mortgage and/or sublicense, and shall nto be entitled to enter into any arrangement with others for the purpose of carrying on the business activities of the LESSEE. The LEASE herein granted is personal to the LESSEE.'

11. Clause 9 contains some general stipulations, the relevant being clause 9.6, which reads thus:-

'9.6 <u>The Parties hereby agree that any modification/alteration to those terms and conditions can be made by them by mutual consent and such modification and alterations shall be reduced to writing for it to be effective and binding</u>.'

(emphasis mine)

12. Let me now deal with the addendum. The addendum to the aforesaid lease-deed dated 06.10.2017 was entered between the lessor and lessee on 27.09.2021. Following are the relevant clauses of the said addendum:-

'3.That due to intervening events, the Parties desired to add, amend and delete certain Clauses and/or covenants of the said Deed of Lease dated 06.10.2017 and <u>as such the Parties are incorporating the same in this Addendum to the following effect in compliance with Clause 9.6 of the said Deed</u>.

a. That for more efficient operation of the Hotel in the Leased Premises, the LESSEE has requested the LESSOR for permission and/or consent to grant permission to enter into a Leave and License Agreement to the LESSEE with the sister-concern —of the LESSEE known as M/s. Siddharta Resorts and Foods Inc., a Partnership Firm registered under "the Partnership Act under No. 830/08.09 dated 0903-2009, having its Registered Office at 4/13-1, 1% Floor, Crescent Road, Bangalore — 560001 having PAN No. ABOFS9385H whose Partners are shareholders and Directors of the LESSEE and considering the said request of the LESSEE, the LESSOR hereby grants permission to the LESSEE and/or permits the LESSEE to enter into Leave and License Agreement as defined under section 52 of the Indian Easements Act, 1882 entrusting_.the operations of the Hotel in the Leased Premises to the said M/s. Siddharta Resorts and Foods Inc. on terms and conditions approved by the LESSOR.

b. The LESSEE hereby covenants that upon entering into such Leave and License Agreement for operation of the Hotel in the Leased Premises with the said Firm M/s. Siddharta Resorts and Foods Inc. on terms and conditions approved by the LESSOR, the LESSEE shall not alter and/or change and/or delete the said terms and conditions of such Leave and License Agreement as and when entered into, without the written consent of the LESSOR. An authentic copy of *the approved Leave and License Agreement duly signed and notarized by the LESSEE shall be handed over to the LESSOR which shall evidence the terms and conditions of the said Leave and License Agreement entered between the LESSEE and with the said Firm M/s. Siddharta Resorts and Foods Inc. The LESSEE shall also furnish to the LESSOR a copy of the "Partnership Deed of the said Firm M/s. Siddharta Resorts and Foods Inc. along with the certificate of incorporation and a certified copy of the certificate of the constitution of the firm from the Registrar of Firms and also the Audited Balance Sheets of Firm for the last three years.*'

c. *The LESSEE hereby covenants and undertakes that upon execution of the said Leave and License Agreement to operate the said Hotel in the Leased Premises, the LESSEE and/or the said Firm M/s. Siddharta Resorts and Foods Inc shall not claim that such Leave and License Agreement is a Sub-Lease and/or of assignment of rights and/or transfer of interest of leasehold rights under the said Deed of Lease dated 06.10.2017 between the LESSOR and the LESSEE and that the LESSEE shall ensure that such Leave and License Agreement to operate the Hotel will incorporate covenants to the effect that the LESSEE and/or the Licensor of the LESSEE M/s. Siddharta Resorts and Foods Inc. shall not by virtue of the said Leave and License Agreement claim as against the LESSOR any transfer of leasehold rights by way of Sub-Lease, assignment and/or transfer of interest in the Leased Premises*.'

d..
e..
f..
g..
h..
i..

> *j..*
> *k. Any payments due and payable under the terms and conditions of the said Deed of Lease dated 06.10.2017 to the LESSOR by the LESSEE if and when made by the said Licensee M/s. Siddharta Resorts and Foods Inc. of the LESSEE, such payments shall be considered as validly made by the LESSEE for and on behalf of the LESSEE by the said Firm M/s. Siddharta Resorts and Foods Inc. as an agent of the LESSEE.'*
>
> *(emphasis supplied)*

13. A reading of the lease-deed would indicate that the parties had agreed to any modification/alterations to the terms and conditions of the lease-deed can be made by mutual consent and such modifications and alterations shall be reduced to writing for it to be effective and binding. It is in view of clause 9.6 that the addendum was made between the parties. Clause 7.1.9 of the lease deed does permit the lessee to sub-licence the shopping arcade - a part of the leased premises. No doubt clause 7.1.2 prohibits the transfer of the lessee's interest by way of sub-licence. However, by virtue of Clause 9.6, the parties agreed that any modification and alterations shall be reduced in writing for it to be effective and binding. If the addendum is in consonance with what is provided in Clause 9.6, there is no reason why the addendum which permits the lessee to sub-licence the premises should not be considered a part of the lease document. If without the permission of the lessor, the lessee were to sublet/sub-lease to a third party, the matter would then have to be looked into from a different perspective to find out the true intention.

The new party is a sister concern of the lessee. The lessor, by the addendum merely permits the lessee to enter into a leave and licence agreement with the sister concern of the lessee. The addendum contains stipulations whereby the lessee agreed to safeguard the interest of the lessor in the manner provided therein.

14. At this juncture, it would be relevant to note the definition of lease as defined by clause 16 of Section 2 of the Stamp Act which reads thus:-

> *'(16) Lease.-- "lease" means a lease of immoveable property, and includes also-*
> *(a) a patta;*
> *(b) a kabuliyat or other undertaking in writing, not being a counter-part of a lease, to cultivate, occupy, or pay or deliver rent for, immovable property;*
> *(c) any instrument by which tolls of any description are let;*
> *(d) any writing on an application for a lease intended to signify that the application is granted;'*

15. The adjudication as to stamps is provided in Section 31 of the Stamp Act. Section 31 reads thus:-

> *'31. Adjudication as to proper stamp.—(1) When any instrument, whether executed or not and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount (not exceeding five rupees and not less than [fifty naye paise]) as the Collector may in each case direct, the Collector shall determine the duty (if any) with which, in his judgment the instrument is chargeable.*

(2) For this purpose the Collector may require to be furnished with an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly: Provided that—

(a) no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in an enquiry as to the duty with which the instrument to which it relates is chargeable; and

(b) every person by whom any such evidence is furnished, shall, on payment of the full duty with which the instrument to which it relates, is chargeable, be relieved from any penalty which he may have incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.'

16. It would also be material to refer to Schedule -I of the Stamp Act which prescribes the Stamp Duty on instruments. Article 5 of Schedule -I is a provision as regards the proper stamp duty to be paid on the agreement or memorandum of an agreement.

'5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT-	
(a) if relating to the sale of a bill of exchange.	*One hundred rupees.*
(b) if relating to the sale of the purchase or sale of Government security or share in an incorporated company or other body	*Twenty paise for every rupees ten or part thereof of value of the security or share.*

corporate.	
(c) if relating to an agreement for the sale of an immovable property.	*2.9 percent of the market value of the immovable property, subject to a minimum duty of rupees one hundred and rounded up to the nearest hundred in it multiples thereof.*
(d) if not otherwise provided for ...	*One thousand rupees.*
Exemptions Agreement or memorandum of agreement-	
a) for or relating to the sale of goods or merchandise exclusively not being a NOTE or MEMORANDUM chargeable under No.42;	
(b) made in the form of tenders to the Central Government for or relating to any loan;	

(emphasis mine)

17. It is the submission of learned senior advocate that so far as the addendum is concerned, proper stamp duty to be paid is as provided under Article 5(d) of the Stamp Act.

18. Learned Additional Government Advocate, however, tried to persuade me that the view taken by the respondent No.3 which is in consonance with Article 34 is correct. According to him, the relevant clause for the purpose of this addendum would be Article 34(iv) which reads thus:-

`34. LEASE, including an under-lease or sub-lease and	*Same amount.*

any agreement to let or sublet. *(a) where by such lease the rent is fixed and no premium is paid or delivered-*	
(i).. *(ii)..* *(iii)..* *(iv) where the lease purports to be for a term exceeding 10 years, but not exceeding 20 years;*	*One third of the duty payable on a Conveyance (No.22) (a) as levied by this Act, for a consideration equal to twice the amount or value of the average annual rent reserved.*

19. In my opinion the order passed by the respondent No.3 calls for interference. The Shorter Oxford English Dictionary defines the term 'addendum' as "a thing to be added". A perusal of the terms of the addendum leave no manner of doubt in my mind that the addendum cannot be said to be a document creating a sub-lease. The lessor and the lessee had agreed for any modification/alterations to the terms and conditions can be made by mutual consent and such modifications and alterations were to be reduced to writing for it to be effective and binding. The lease deed stipulate terms, conditions and obligations between the lessor and the lessee binding them. By executing the addendum, the lessor and lessee desired to add, amend and delete certain clauses and/or covenants of the said deed of lease dated 06.10.2017 and as such the parties incorporated the same in the

Addendum in terms of Clause 9.6 of the lease deed. The lessor granted permission to the lessee to enter into a leave and license with the sister concern of the lessee mentioned in the addendum as defined under Section 52 of the Indian Easements Act, 1882 entrusting the operations of the hotel in the leased premises to the said M/s. Siddharta Resorts and Foods Inc. on terms and conditions approved by the lessor.

20. Apart from the others terms and conditions provided, it was stipulated that the agreement duly signed and endorsed by the Lessee shall be handed over to the Lessor which shall evidence the terms and conditions of the said Leave and License Agreement entered into between the Lessee and with the said Firm M/s. Siddharta Resorts and Foods Inc. It was further provided that the lessee shall furnish to the Lessor a copy of the partnership deed of the said firm along with the certificate of incorporation and a certified copy of the certificate of the constitution from the Registrar of Firms and also the audited balance sheets of the firm for the last three years. It was further provided that the firm M/s. Siddharta Resorts and Foods Inc. shall not claim that such leave and license agreement is a sub-lease and/or of assignment of rights and/or transfer of interest of leasehold rights under the said deed of lease dated 06.10.2017 between the lessor and the lessee. The lessee has to further ensure that such leave and license agreement to operate the hotel will incorporate covenants to the effect that the lessee and/or the licensor of the lessee M/s. Siddharta Resorts and Foods Inc. shall not by virtue of the said leave and license agreement claim as against the lessor any transfer of leasehold rights by way of sub-lease, assignment and/or transfer of interest in the leased premises.

21. It is pertinent to note that what is done by way of the addendum is a permission granted by the lessor to the lessee to enter into a leave and license agreement on certain terms and conditions. The proposed licencee is not a signatory or a party to the addendum. Regard being had to the terms of the lease deed and the addendum, it is difficult to construe the addendum to be a sub-lease. By the addendum the lessor and lessee have agreed to some additional terms and conditions which even otherwise could have been a part of the original lease deed. A specific term is incorporated in the addendum that the lessee shall not claim the leave and licence to be a sub-lease and that such a term has to be part of leave and licence agreement as well, imposing a condition that the lessee or the licencee will not claim the agreement to be a sub-lease. Such permission given to the lessee by the lessor to enter into a leave and license agreement by itself cannot be construed to be a sub-lease. In this context, it would be material to refer to the decision of the Supreme Court in the case of ***Syed Abdul Khader v/s. Rami Reddy And Others*** (supra). The Supreme Court in paragraph 13 has observed that when a contract is reduced to writing, undoubtedly, the Court must look at the terms of the contract and proceed on the assumption that the parties intended what they have said and if the terms are unambiguous the court must give effect to the terms of the contract. Their Lordship observed that however, it is well established that in considering a contract it is legitimate to take into account the surrounding circumstances for ascertaining the intention of the parties. A reference may also be made to the decision of the Supreme Court in the case of ***State of Orissa & Ors. V/s. Titaghur Paper Mills Company Limited & Anr*** (supra), wherein it is held that it is well settled rule of interpretation that the document has to be construed as a whole.

22. In my considered opinion, the addendum is a document added to the terms and conditions of the lease dated 06.10.2017 whereunder the permission is granted to the Lessee to enter into leave and license Agreement with the licensee to operate the hotel in the leased premises. The licensee is not even a party to the addendum and therefore to construe the addendum as a document in the nature of sub-lease, dehors the terms of the lease deed and the addendum, more specifically the clauses prohibiting a sub-lease, for the purpose of payment of stamp duty, in my opinion, is not a correct view taken by the respondent No.3. The addendum is more in the nature of a personal contract between the lessor and the lessee. In the facts of the present case, upon considering the terms and conditions and the document as a whole, my opinion is that the addendum which is more of a permission granted to the licencee by the lessor to enter into a leave and licence agreement on certain terms and conditions, cannot be construed as a sub-lease. Even the addendum clearly stipulates that neither the lessee nor the licencee can claim the leave and licence to be a sub-lease.

23. The impugned order is, therefore, quashed and set aside. The petition is allowed in terms of prayer clause (a) and (b) as under:-

> *'a) For an appropriate direction and/or order from this Hon'ble Court quashing the IMPUGNED ORDER dated 11.08.2022, passed by the District Collector-I, South Goa, in case No.STP/VAL/JUD16/2021/AC-1/10715 and directing the Respondent No.2, to adjudicate the SAID ADDENDUM as an Addendum chargeable with a duty charged for any other instrument not provided for under the Indian Stamp Act in terms of Article 19 of the Schedule and Order that the SAID ADDENDUM be stamped in terms of Article 19 of the Schedule.*
> *b) For a writ of mandamus and/or any other appropriate writ, direction and/or order instructing the Respondent No.2 to register the SAID DOCUMENT with a duty charged for any other instrument not provided for under the Indian Stamp Act in terms of Article 19 of the Schedule.'*

24. It is common ground that the addendum was presented in time for registration. However, since it was pending adjudication, the petitioner may have to upload the addendum afresh. Compliance be ensured. The document (addendum) be accordingly registered.

25. Rule is made absolute in the above terms. No order for costs.

M. S. KARNIK, J.

MARIA SUZANA REBELLO
Digitally signed by MARIA SUZANA REBELLO
Date: 2023.07.21 17:25:42 +05'30'