



**IN THE HIGH COURT OF JUDICATURE OF BOMBAY
BENCH AT AURANGABAD**

CRIMINAL WRIT PETITION NO.1145 OF 2024

1. Abdul Majeed s/o Abdul Nabi
Age: 38 years, Occu. Business,
R/o Yedapalle Jankampet,
Nizamabad, Telangana
 2. Kureshi Hymad Ussain s/o Yakub Sab,
Age 45 years, Occu. Business,
R/o. Thirmanpally, Indalwai,
Nizamabad, Telangana
- ... PETITIONERS**

VERSUS

1. The State of Maharashtra
Through Umri Police Station,
Tq. Umri, Dist. Nanded
 2. Through Trustee
Devkrupa Gaushala & Govidnyan Kendra,
At Pawna, Tq. Himayatnagar,
Dist. Nanded
- ... RESPONDENTS**

**WITH
CRIMINAL WRIT PETITION NO. 1146 OF 2024**

Shaikh Ahmed Shaikh Ali
Age: 33 years, Occu. Business,
R/o. Ram Nagar, Nirmal, Dist. Adilabad,
Telangana State

...PETITIONER

VERSUS

1. The State of Maharashtra
Through Umri Police Station,
Tq. Umri, Dist. Nanded

2. Through Trustee
Devkrupa Gaushala & Govidnyan Kendra,
At Pawna, Tq. Himayatnagar,
Dist. Nanded

... **RESPONDENTS**

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Mr. Shaikh Sohail Subhedar, Advocate for the Petitioners
Ms Ashlesha S. Deshmukh, APP for Respondent No.1 – State
Mr. Shrimant Mundhe a/o Mr. Amol Chate, Advocates for Respondent
No.2

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CORAM : Y. G. KHOBRAGADE, J.

DATE : 06.02.2025

ORAL JUDGMENT :-

1. Rule. Rule made returnable forthwith and heard finally
with the consent of both the sides.

2. In both these Petitions, the common question arises i.e.
whether the Petitioners who are owners of the seized vehicles for the
offences under the Prevention of Cruelty to the Animals Act, 1960
and Rules are entitled for custody of vehicles on payment of
transport, treatment and animal care charges from the date of receipt
of custody of the animals by the Animal Care take shelter (Gaushala)
till final disposal of the animals?.

3. In Writ Petition No. 1145 of 2024, the Petitioner No.1
Abdul Majeed s/o Abdul Nabi, claimed to be the owner of vehicle

No.AP-07 TB-4911. The petitioner No.2 Kureshi Hymad Ussain s/o Yakub Sab, claimed to be the owner of vehicle bearing No.TS-16-UB 6896. Both these vehicles appear to be seized on 01.02.2024 while transporting 39 cattle in the vehicles, mercilessly in cruel manner. It is alleged that, the legs, heads and body of animals were tied by ropes. As per the F.I.R., dated 01.02.2024 lodged by the Police Head Constable Shri Raman Fakira Gedam it appears that, he seized 39 cattle (39 Buffaloes) and both the vehicles, which were found transporting the cattle in violation of provisions of Prevention of Cruelty to Animals Act, 1960 and Section 125 of the Motor Vehicles Act, 1988. He drawn the seizure panchanama of cattle and vehicles. Thereafter he handed over custody of cattle to Respondent No.2 Gaushala (Animal Care take shelter) for welfare.

4. The Petitioner No.1 filed O.M.Cri.Appln. No.22 of 2024 and the Petitioner No.2 filed O.M.Cri.Appln. No.23 of 2024 before the learned Judicial Magistrate, First Class, Umri and prayed for release of their vehicles bearing Nos. AP-07 TB-4911 and TS-16 UB 6896 on Supurtnama. On 23.02.2024, the learned J.M.F.C. Umri, passed the order in O.M.C.A. No.22 of 2024 and O.M.C.A. No.23 of 2024 and declined to grant custody of the vehicles because both the vehicles are

used for transporting of cattle for slaughtering, ear-tag of animals and identifications were not mentioned in the transport receipt, so also, there is violation of Motor Vehicle Rules 125-D while transportation of animals.

5. Being aggrieved by said order, both the Petitioners invoked jurisdiction under Section 397 of the Code of Criminal Procedure by filing Criminal Revision Application No.6 of 2024 and Criminal Revision Application No.7 of 2024. On 04.04.2024, the learned Additional Sessions Judge, Bhokar, passed the impugned order in Criminal Revision Application Nos.6 of 2024 and Criminal Revision Application No.7 of 2024 and dismissed both the Revisions.

6. The learned counsel for the Petitioners canvassed that, the Petitioner No.1 is the owner of vehicle No. AP-07- TB-4911, Eicher motor goods carrier HMV. The Petitioner No.2 is the owner of VE commercial vehicle goods carrier MMV bearing Registration No.TS-16 UB 6896. Both the Petitioners are used to purchase and sell cattle in the local market to derive the income. However, both the vehicles have been seized on 01.02.2024 in connection Crime No.0052 of 2024 for the offences registered under Sections 11(1) (d) (e) of the Prevention of Animals Act, 1960, Section 6 of the Maharashtra

Prevention of Animals (Amendment) Act, 1995 and Section 125(D), 2(i) of the Central Motor Vehicle Act (Amended) 2016. The learned counsel for the Petitioners canvassed that, since the Petitioners are the owners of respective vehicles, they are entitled for custody of the vehicles on Supurtnama under Section 457 of Cr.P.C. However, the learned Magistrate erroneously rejected both the Applications and directed to pay maintenance charges of Rs.300/- per day per animal to the Respondent No.2 Devkrupa Gaushala & Govidnyan Kendra, Himayatnagar. So also, the learned Revisional Court failed to consider the fact that, the petitioners voluntary and permanent relinquished their right over the cattle in favour of Respondent No.2 Gaushala, therefore, the Petitioners are not entitled to pay any maintenance of the cattle till conclusion of the trial. So also, idle standing of the vehicles in the police station premises would certainly devalue its value and may deteriorate their condition. Therefore, prayed for custody of the vehicles on any terms and condition which may be imposed by this Court.

7. The learned counsel appearing for the petitioner canvassed that, in Cri. W. P. No. 1146 of 2024, the Petitioner Shaikh Ahmed Shaikh Ali is the owner of vehicle No.TS-08 UE-6840 and it is

seized on 15.01.2024 while transporting 19 cattle (Buffelos) in the said vehicle mercilessly in cruel manner. As per the F.I.R. dated 16.01.2024 lodged by the Police Constable Shri Madhav Prakashrao Pawar seized 19 cattle (Buffaloes) and vehicle, which was found while transporting the cattle in violation of the provisions of the Prevention of Cruelty to Animals Act, 1960 and Section 125 of the Motor Vehicles Act, 1988. After the seizure panchanama, custody of the cattle given to Respondent No.2 Gaushala for welfare.

8. The Petitioner filed O.M.Cri.Appln. No.11 of 2024 before the learned Judicial Magistrate, First Class, Umri and prayed for release of vehicle No.TS-08 UE-6840 on Supurtnama. On 06.02.2024, the learned J.M.F.C., Umri, passed the order on O.M.C.A. No.11 of 2024 and declined to grant custody of the vehicle.

9. Being aggrieved by the said order, the Petitioner invoked jurisdiction under Section 397 of the Code of Criminal Procedure by filing Criminal Revision No.02 of 2024. On 08.04.2024, the learned Additional Sessions Judge, Bhokar, passed the impugned order in Criminal Revision No.02 of 2024 and dismissed the Revision.

10. The learned counsel for the Petitioner canvassed that, the Petitioner is the owner of vehicle No. TS-08 UE-6840 Eicher Pro

Model. The said vehicle has been seized on 15.01.2024 in connection with Crime No. 0030 of 2024 for offenses punishable under 11(1) (d) of the Prevention of Animals Act, 1960, section 6 of the Maharashtra Prevention of Animals (Amendment) Act 1995 and section 125(D) 2(i) of the Central Motor Vehicle Act (Amended) 2016. The learned counsel canvassed that, the Petitioner is entitled for custody of the vehicle on Supurtnama under Section 457 of Cr.PC. The standing of the vehicle idle in the Police Station premises would certainly lost its value and may be deteriorate the condition. Therefore, the Petitioner prayed for custody of the vehicle on any terms and condition which may be imposed by this Court.

11. In support of these submissions, the learned counsel for the Petitioners relied on the following cases:-

- (i) Order dated 19.06.2021 passed by this Court in Criminal Writ Petition No.395 of 2021 (Afzal Khan Sayyed Khan Qureshi Vs. The State of Maharashtra);
- (ii) Order dated 09.02.2023 passed by this Court in Criminal Writ Petition No.1513 of 2021 (Feroz Khan Babu Khan Vs. The State of Maharashtra and another;
- (iii) Order dated 19.07.2024 passed by the Hon'ble Supreme Court in Special Leave Appeal (Criminal) 7262 of 2023 (Perichi Gounder Vs. Tamil Nadu State);

- (iv) Order dated 01.10.2002 passed by the Hon'ble Supreme Court in the case of Sunderbhai Ambalal Desai and others Vs. State of Gujarat, AIR 2003 SC 638;
- (v) Judgment dated 05.04.2023 passed by this Court in Criminal Writ Petition No.1588 of 2022, Govansh Raksha Samiti Goshala, Majalgaon and another Vs. The State of Maharashtra and others;
- (vi) Judgment dated 12.05.2023, passed by this Court in Writ Petition No.1341 of 2022, Shri Guru Ganesh Shri Guru Mishri Gaurakshan Charitable Trust Vs. The State of Maharashtra and another, with bunch of Petitions.

12. Per contra, the Respondent No.1 prosecution failed to file reply and has not given any explanation on the question as to why the vehicles in question cannot be released on Supurtnama under Section 457 of Cr.P.C. Similarly, the Respondent No.2 Gaushala though appeared through its counsel, but failed to file reply. However, the learned APP and the learned counsel for the Respondent No.2 orally argued the matter for the considerable period.

13. In respect of Cri.Writ Petition No. 1145 of 2024, the learned counsel for the Respondent No.2 submits that, on 01.02.2024, the informant handed over custody of the 39 cattle (Buffalos) to the Respondent no. 2 after drawing seizure panchanama of vehicle and cattle, whereas, in Cri. Writ Petition No. 1146 of 2024,

the informant handed over the custody of 19 cattle to the Respondent No.2 on 15.01.2024 after drawing seizure panchanama. It is canvassed that, as per Rule 5 of the Prevention of Cruelty to Animals (Care and Maintenance of Case property Animals) Rules, 2017, the vehicle owners, owners of the cattle are bound to furnish bond and responsible to pay maintenance charges of the cattle including cost of transport, treatment and care of animals from the date on which custody of the cattle are received till date of final disposal of the animal.

14. In support of these submissions, the learned counsel for the Respondents placed reliance on the following case laws.

- (i) Yas Mohammad Vs. State of U.P. and another, 2021 SCC OnLine All 608;
- (ii) Mohammad Rajik Vs. State of Maharashtra and another, 2022 SCC OnLine Bom 10331;
- (iii) Jiba Bikas Parisad Vs. State of Odisha and another, 2021 SCC OnLine Ori 1747;
- (iv) Altaf Babru Shaikh Vs. State of Maharashtra and another, 2022 SCC OnLine Bom 10330;
- (v) Tahir A. Matin Sheikh Vs. State of Maharashtra, 2023 SCC OnLine Bom. 668;

- (vi) Judgment dated 24.08.2022 passed by this Court at Nagpur Bench in Criminal Writ Petition No.304 of 2022 (Mohammad Razique Mohammad Sabir Vs. State of Maharashtra through Police Station Officer, Lahandur;
- (vii) The order dated 16.02.2024 passed by this Court at Nagpur Bench in Criminal Writ Petition No.203 of 2023 (Mohammad Iqbal s/o Md. Sarwar Vs. The State of Maharashtra and another);
- (viii) Judgment dated 10.02.2023, passed by this Court at Nagpur Bench, in Criminal Writ Petition No.2 of 2002 (Roshan Omkar Tarare Vs. State of Maharashtra and another).

15. In case-in-hand, the Petitioners prayed for custody of seized vehicles on Supurtnama under Section 457 of Cr.PC., during pendency of trial in Crime No.0052 of 2024, in connection with transporting 39 animals and in Crime No. 0030 of 2024 in respect of transporting of 19 Animals mercilessly and in cruel manner.

16. Rule 4, 5 and 8 of the Prevention of Cruelty to Animals (Care and Maintenance of Case Property Animals), Rules 2017, provides as under:-

***“4. Cost of care and keeping of animal pending litigation. - (1)
The State Board shall within three months from the date of commencement of these rules and thereafter on the 1st day of***

April every year, specify the cost of transport, maintenance and treatment per day for every species of animal that is commonly seized in the State.

(2) The magistrate shall use the rates specified by the State Board as the minimum specified rates for transport, maintenance and treatment of the seized animals under sub-section (4) of section 35 of the Act.

(3) In case the animal under consideration is not on the rate sheet specified by the State Board, the magistrate shall fix the cost of transport, treatment and maintenance of the animal based on the input provided by the jurisdictional veterinary officer.

5. Execution of bond.- *(1) The magistrate when handing over the custody of animal to an infirmary, pinjrapole, SPCA, Animal Welfare Organisation or Gaushala shall determine an amount which is sufficient to cover all reasonable cost incurred and anticipated to be incurred for transport, maintenance and treatment of the animal based on the input provided by the jurisdictional veterinary officer and shall direct the accused and the owner to execute a bond of the determined value with sureties within three days and if the accused and owner do not execute the bond, the animal shall be forfeited to infirmary, pinjrapole, SPCA, Animal Welfare Organisation or Gaushala.*

(2) The infirmary, pinjrapole, SPCA, Animal Welfare Organisation or Gaushala having the custody of the animal may draw on from the bond on a fortnightly basis the actual reasonable cost incurred in caring for the animal from the date it received custody till the date of final disposal of the animal.

(3) The magistrate shall call for the accused and the owner to execute additional bond with sureties once eighty per cent. of the initial bond amount has been exhausted as cost for caring for the animal.

(4) security. Where a vehicle has been involved in an offence, the magistrate shall direct that the vehicle be held as a security.

(5) In case of offence relating to transport of animals, the vehicle owner, consignor, consignee, Dansporter, agents and any other parties involved shall be jointly and severally liable for the cost of transport, treatment and care of animals.

(6) In cases where a body corporate owns the animal, the Chief Executive Officer, President or highest-ranking employee of the body corporate, the body corporate and the accused shall be jointly and severally liable for the cost of transport, treatment and care of the animal.

(7) In cases where the Government owns the animal, the Head of the Department and the accused shall be jointly and severally liable for the cost of transport, treatment and care of the animal.

(8) If the owner and the accused do not have the means to furnish the bond, the magistrate shall direct the local authority to undertake the costs involved and recover the same as arrears of land revenue.

8. Status of animal upon disposal of litigation. --(1) *If the accused is convicted, or pleads guilty, the magistrate shall deprive him of the ownership of animal and forfeit the seized animal to the infirmary, pinjrapole, SPCA, Animal Welfare Organisation or Gaushala already having custody for proper adoption or other disposition.*

(2) If the accused is found not guilty of all charges, the seized animal shall be returned to the accused or owner of the animal and the unused portion of any bond amount executed shall be returned to the person who executed the bond.”

17. As per sub-rule (5) of Rule 5, in case, offence pertaining to transport of animals, the vehicle owner, consignor, consignee, transporter, agents or any other parties involved, shall be jointly and severally are liable for the cost of transport, treatment and care of animals from the date, it receives the custody till the disposal of the animal. As per sub-rule(4) of Rule 5, where a vehicle is involved in an offence, the Magistrate shall direct that the vehicle be held as security.

18. In ***Mohammad Razique Mohammad Sabir***, Criminal Writ Petition No.304 of 2022 , cited (supra), the co-ordinate Bench of this Court has observed in paragraphs 10, 11 and 12, as under:-

“10. Though vehicle is to be held as a security the aspect is about handing over temporary custody of vehicle during the pendency of the Trial. Rule 5(1) of the Rules of 2017 is specific having consequence of default that, if within three days from the order of the Magistrate, the owner fails to execute a requisite bond, animal shall stand forfeited to the Gaushala. Thus, there would be automatic forfeiture of animal on failure of owner. It is not made clear that whether the Magistrate has made any order under Rule 5(1) of the Rules of 2017 while handing over custody of animals to the Gaushala. It is informed that the owner has not approached to the Magistrate for release of cattle. The question is how far the vehicle owner shall be directed to pay cost of maintenance of animals, if there is no forfeiture. Certainly, his liability may not extend after forfeiture of animals to the Gaushala as contemplated under Rule 5(1) of the Rules of 2017. Therefore, till the mean period, the owner of the vehicle shall be held responsibility to pay the maintenance charges.

11. It is not disputed that the petitioners are owners of respective vehicles. Undisputedly, for considerable period, the vehicles are lying in the Police Station. In reported case of Sunderbhai Ambalal Desai Vs. State of Gujarat (2002) 10 SCC 283, the Supreme Court held that:-

“In our view, whatever be the situation, it is of no use to keep such-seized vehicles at the police stations for a long period. It is for the Magistrate to pass appropriate orders immediately by taking appropriate bond and guarantee as well as security for return of the said vehicles, if required at any point of time.”

Though the vehicle is seized for the offence under the special statute, no specific provision is brought to the notice about confiscation of vehicle. In absence of such provision under the Rules of 2017, the general provisions contained under Chapter XXXIV of the Code of Criminal Procedure would apply. The Trial

Court will take considerable time for disposal of case. Certainly, if the vehicle is kept lying at the Police Station, during passage of time it would become worthless. Therefore, though the vehicle can be held as security, the interim custody can be given to the petitioners on certain terms and conditions.

12. *In view of above, both impugned orders passed by the learned Magistrate and the Revisional Court are quashed and set aside. Both vehicles are held as a security, however interim custody of both the vehicles shall be handed over to the respective petitioners on their executing indemnity bond of Rs. 15 lakhs each on the following conditions:-*

(i) Petitioners shall deposit the respective amount at the rate of Rs. 200/- per cattle per day for the period of 10 days, during which the Magistrate if not already passed order, shall pass appropriate orders in terms of Rule 5(1) of the Rules of 2017.

(ii) The temporary release of vehicle is subject to the petitioners' tendering the photocopy of document of ownership of vehicle to the satisfaction of the Magistrate.

(iii) The temporary custody is handed over on condition that the vehicle shall not be used in any crime.

(iv) The petitioner shall provide photograph of vehicle from all sides to the Investigating Officer. The detail pahchanama of the vehicle shall be made by the Investigating Officer and place it along with photographs.

(v) The petitioners shall not hand over possession of vehicle to third party, nor alienate or change the outer appearance of vehicle till conclusion of trial.

(vi) The petitioners shall produce the vehicle in the Court as and when required."

19. In **Roshan Omkar Tarare**, (Criminal Writ Petition No.02 of 2022 of Nagpur Bench), the Division Bench held that, Sections 457 of the Code of Civil Procedure would be applicable for release of the vehicle, which is seized in the offence under the provisions of Prevention of Cruelty to the Animals Act and Rules framed thereunder

and the custody of the vehicle can be granted on arrangement of maintenance of animal from the person from whose possession the animals are seized in the crime. If the crime is relating to transport of animals and the vehicle is involved in the crime, then the vehicle owner, consignor, consignee, transporter, agents in any other parties involved, shall be jointly and severally liable for the cost of transport, treatment and care the animals. Thus there is a specific provision and the vehicle owner, consignor, consignee, transporter and agents are duty bound to pay the maintenance of said cattle, which are seized from their possession.

20. In the case of ***Mohammad Rajik***, cited (supra), the coordinate Bench of this Court observed in paragraph No.6 has observed as under:-

“6. Considering the above rival contention and perusal of the impugned order of the learned JMFC and Judgment of the learned Sessions Court, it is apparent that the question whether the animals which admittedly were purchased for the purpose of trade by the petitioner, were to be used for the purpose of sale, slaughter or otherwise is a question which will have to be determined by the learned JMFC during the trial of the proceeding. It is admitted position that that animals have been given in the custody of the respondent No. 2 and the respondent No. 2 is taking care of them. The petitioner has not complied the direction of the learned JFMC, by which the cost of maintenance of the animals have been directed to be deposited. Rather on the contrary, a plea is now sought to be raised for reduction of the amount of maintenance from Rs.

200/- per day to Rs 20/- per day which is contradictory to what has been fixed as the minimum cost of maintenance as per the Notification dated 27.02.2019 issued by the Maharashtra Animal Welfare Board. Under Rule 5(4) of Rules 2017, which are presently in force, in view of the clarification of the Hon'ble Apex Court date 11.08.2017 in WP (C) No. 422, 419, 499, 497 of 2017, the vehicle has to stand as security for the purpose of cost of maintenance which admittedly has not been paid or deposited by the petitioner."

21. In ***Jiba Bikas Parisad***, cited (supra), the vehicle which was seized while transporting 88 cattle (45 Cows and 43 Bullocks), was directed to be released by the Sessions Court on condition of furnishing cash security of Rs.50,000/- and indemnity bond of Rs.5,00,000/- (Rupees Five Lakh). Under these circumstances, the Orissa High Court held that, the learned Revisional Court without considering Rule 5 of 2017 Rules and provisions of Prevention of Cruelty to the Animals Act, the registered S.P.C.A. is entitled for maintenance and care of the animals.

22. The learned counsel for the Petitioners submits that the cattle and vehicles of the Petitioners are seized. The learned J.M.F.C. passed the orders and denied custody of the vehicles. After the seizure of the cattle, the informant who is the Police Authority, have handed over custody of the cattle to Respondent No.2 Gaushala. Therefore, considering Rule 5 of Prevention of Cruelty to Animals

(Care and Maintenance of Case Property Animals), Rules 2017, the Petitioners would be entitled to pay maintenance charges, transport, treatment and care of animals from the date of seizure of animals till giving custody of the animals to the Gaushala. So also, the Petitioners are ready and willing to execute surety bond to that effect.

23. As per sub-Rule(2) of Rule 5, if the Gaushala is having the custody of the animals in that event the Gaushala would be entitled to receive animal maintenance charges from the date of custody till date of final disposal of the animal. As per Sub-Rule 5 of Rule 5, if the vehicle is involved for the offence relating to transport of animals, the vehicle owner is liable for the cost of transport, treatment and care of animals. Therefore, considering the facts and circumstances of the present case, after seizure of the cattle, custody of the cattle were given to the Respondent No.2 on the date of seizure. In cases in hand, the Petitioners have not claimed custody of the animals but in both the petition, the Petitioners have claimed custody of the vehicles on Supurtnama. Therefore,taking into consideration of provisions of Rule 5 of Prevention of Cruelty to Animals (Care and Maintenance of Case Property Animals), Rules 2017 as well as the view taken in cited case laws, it would be just and proper to release the vehicles bearing

Truck No. TS-16-UB-6896, Truck No.AP-07-TB-4911, and Truck No.TS-08 UE-6840 in favour of the Petitioners on imposing strict terms and conditions. In view of above discussion, impugned order dated 04.04.2024 passed by the Additional Sessions Judge, Bhokar, in Criminal Revision Nos. 6 of 2024 and 7 of 2024, as well as order dated 23.02.2024, passed by the learned J.M.F.C. Umri, in O.M.C.A. No. 22 of 2024 and O.M.C.A. No.23 of 2024, are hereby quashed and set aside. Further, the impugned order dated 08.04.2024 passed by the learned Additional Sessions Judge, Bhokar in Criminal Revision No. 02 of 2024 as well as the order dated 06.02.2024, passed by the learned J.M.F.C. Umri in O.M.C.A. No. 11 of 2024, are hereby quashed and set aside.

24. The Petitioners are entitled for interim custody of the vehicles No.AP-07 TB-4911, vehicle No.TS-16 UB-6896 and the vehicle No. TS-08 UE-6840, on execution of bond with solvent surety of Rs.10,00,000/- (Rupees Ten Lakh) each.

25. The Petitioners shall furnish the photo-copies of the R.C. Book of the vehicles, ownership of the vehicles to the satisfaction of the learned J.M.F.C.

26. The Petitioners shall not transfer/alienate the vehicles or they shall not create any third party interest over the vehicles during pendency of the trial.

27. The Petitioners shall furnish undertaking that they would furnish the vehicles during course of trial, if directed by the learned J.M.F.C.

28. The Petitioners shall deposit cattle maintenance charges including transportation, treatment and care of animals with the Respondent No.2 at the rate of Rs.200/- per day per cattle, from the date of its seizure till the order passed by the learned J.M.F.C., prior to releasing the vehicles in their favour and shall furnish the receipt issued by Respondent No.2 before the learned J.M.F.C.

29. Accordingly, Rule is made absolute. Both the Writ Petitions are disposed of.

[Y. G. KHOBRAGADE, J.]

SMS