

2014 (4) ECS (230) (Tri. - Del.)

In the Customs Excise & Service Tax Appellate Tribunal
West Block No.2, R. K. Puram, New Delhi-110066

M/s. G.L. LITMUS EVENTS PVT. LTD.

V/s.

C.C., NEW DELHI

Date of Hearing: 10.07.214

Date of Pronouncement: 24.09.2014

Customs Appeal No. C/579/2011-CU[DB]

[Arising out of Order-in-Appeal No. CC(A)/ ICD/286/2011 dated 27.07.2011 passed by the Commissioner (Appeals), C.Ex., New Delhi]

Appearance:

Shri A.K. Sen Gupta &

Suraj Prakash, Advocate

Ms. Ranjana Jha, Comm (AR)

For the Appellant

For the Respondent

CORAM:

Hon'ble Mr. Justice G. Raghuram, President

Hon'ble Mr. R.K. Singh, Member (Technical)

(Final Order No. 53736/2014)

“In the case of Novopan India Ltd. Vs. Collector of CCE and Custom, Hyderabad wherein it was observed the an exemption being in the nature of exception is to be construed strictly at the stage of determination whether assessee falls within its terms or not and in case of doubt or ambiguity the benefit must go to the state. Similarly in the case Liberty Oil Mills Pvt. Ltd. Vs. Collector CCE Bombay 1995 (75) ELT 13 (SC) the Hon'ble Court observed that ambiguity or doubt in an exemption will be resolved in favour of the revenue and not in the favour of assessee.” (para 5)

“It is pertinent to mention that with regard to the interpretation of exemption notifications, there is a rich body of judicial pronouncements which is essentially in conformity with what the Hon'ble Supreme Court noted in the case of Novopan India Ltd. (supra) that the exemption being in the nature of exception is to be construed strictly at the stage of determination whether the assessee falls within its terms or not and in case of doubt or ambiguity the benefit of it must go to the state but once a provision is found applicable to the assessee full effect must be given to it. It is evident that in the present case there is no doubt that the appellants did not fall within the scope of exemption notification No. 13/2010-Cus

as the said Notification (No. 13/2010-Cus) inter alia exempted all sports goods, sports equipment etc. when imported into India for the purpose of organising the Common Wealth Games 2010 from the whole of duty of custom leviable thereon and one of the conditions of the exemption was that the goods were imported by the Organising Committee of the Common Wealth Game 2010 or National Sports Federation in relation to the said Games 2010. It is evident that appellants, clearly not being the Organizing Committee of the Common Wealth Games 2010 or National Sports Federation, were obviously not covered within the scope of Notification No. 13/2010 and hence not eligible for the benefit thereof." (para 7)

Per: R.K. Singh:

M/s. GL Litmus Events Pvt. Ltd. (herein after referred to as the appellants) have filed this appeal against Order-in-appeal No. CC(A)/ICD/286/2011 dated 27.07.2011

2. The facts of the case, briefly stated, are as under

The appellants imported certain goods (here-in-after referred to as the said goods) under 24 Bills of Entry dated from 13.04.2010 to 03.08.2010 and claimed the benefit of exemption No. 13/2010-Customs dated 19.02.2010. As the said exemption was available for such goods only to organizing committee of commonwealth games, 2010 and National Sports Federation in relation to Games 2010 (and not to their suppliers/contractors/vendors), the said benefit was denied vide Order-in-Original No. 875/2010 dated 08.11.2010 (resulting in the consequential duty liability of Rs. 65834557/-). The Commissioner (Appeals) vide the impugned order upheld the said Order-in-Original and hence this appeal before CESTAT.

3. Before we proceed further, it is useful to reproduce Notifications Nos. 13/2010-Cus dated 19.02.2010 and Notification No. 84/2010-Cus dated 27.08.2010:

Notification No.13/2010-Customs

New Delhi, the 19th February, 2010

G.S.R. 94 (E) - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do hereby exempts the goods of the description specified in column (2) of the Table below and falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India for the purpose of organising the Common Wealth Games, 2010 (hereinafter referred as Games), from the whole of the duty of customs leviable thereon which is specified in the said First Schedule and from the whole of the additional duty leviable thereon

under section 3 of the said Customs Tariff Act, subject to the conditions specified in the corresponding entry in column (3) of the said Table.

S. No.	Description of goods	Conditions
1	2	3
1	<p>(a) All sports goods, sports Equipment and sports requisites; fitness equipments; team uniform/ clothing; spares, accessories and consumables of the same including ammunition for shooting events:</p> <p>(b) Doping control equipment, Satellite phones/GPS, paging communication systems and other communication equipments; video/ plasma screen, electronic score board for display; time control devices, stop watches; timing, scoring and result management systems; marquees; tents.</p>	<p>(a) Imported by the Organising Committee of the Common Wealth Games, 2010, National sports federations in relation to Games, 2010;</p> <p>(b) the importer, at the time of clearance of the goods, produces a certificate to the Assistant Commissioner or Deputy Commissioner of Customs as the case may be, from the Joint Director General (Coordination) or Director (Coordination) of the Organising Committee of the Games, 2010, indicating-</p> <p>(i) the name and address of the importer and the description, quantity and value of the said goods; and</p> <p>(ii) that the said goods are required for the purpose specified in condition (a) above; and</p> <p>(c) the importer, at the time of clearance of the goods, furnishes an undertaking that all such goods shall be consumed or re-exported within three months from the conclusion of the Games or shall be handed over to the Sports Authority of India or Delhi Development Authority or Government of National Capital Territory of Delhi.</p>
2	<p>Furniture and fixtures/fittings, power generation and distribution systems, air conditioning equipment which would be needed to be imported as per requirement of Games under 'Overlays'</p>	<p>(a) imported by the Organising Committee of the Games, 2010 or National Sports federations in relation to Common Wealth Games, 2010;</p> <p>(b) the importer, at the time of clearance of the goods, produces a certificate to the Assistant Commissioner or Deputy Commissioner of Customs, as the case may be from the Joint Director General (Coordination) / Director (Coordination) of the Organizing Committee of the Games, 2010, indicating-</p> <p>(i) the name and address of the importer and the description, quantity and value of the said goods, and</p> <p>(ii) that the said goods are required for the purpose specified in condition (a) above; and</p> <p>(c) the importer, at the time of clearance of the goods, furnishes an undertaking that all such goods shall be re-exported within three months from the conclusion of the Games.</p>

3	<p>(a) All sports goods, sports equipment and sports requisites; spares, accessories and consumables of the same,</p> <p>(b) Food stuff, energy drinks, isotonic, tonic water(including alcoholic drinks),</p> <p>(c) pharmaceuticals and medical consumables, (c) fitness equipments; team uniform/ clothing,</p> <p>(d) dining/kitchen items, office consumables stationery and gift items, souvenirs, mementoes,</p> <p>(e) Goods for display / exhibition / stalls /reception</p>	<p>(a) Imported by Common Wealth Games Federation Members or Common Wealth Games Associations or participating athletes in relation to Games, 2010;</p> <p>(b) the importer, at the time of clearance of the goods, produces a certificate to the Assistant Commissioner or Deputy Commissioner of Customs, as the case may be from the Joint Director General (Coordination) or Director (Coordination) of the Organizing Committee of the Commonwealth Games, 2010, indicating-</p> <p>(i) the name and address of the importer and the description, quantity and value of the said goods; and</p> <p>(ii) that the said goods are required for the purpose specified in condition (a) above;</p> <p>(c) the importer, at the time of clearance of the goods, furnishes an undertaking that,- (I) all such goods, excluding gift items, souvenirs, mementoes and goods which have been consumed, shall be re-exported within three months from the conclusion of the games; and (ii) a utilisation certificate for the goods consumed shall be furnished from the Joint Director General (Coordination) or Director (Coordination) of the Organizing Committee of the Games, 2010.</p>
4	Broad casting equipment	<p>(a) Imported by Prasar Bharti or broad casting right holders as per Agreement between the Organising Committee of Games, 2010 and Prasar Bharti in relation to Games, 2010;</p> <p>(b) the importer, at the time of clearance of the goods, produces a certificate to the Assistant Commissioner or Deputy Commissioner of Customs. as the case may be, from the Joint Director General (Coordination) or Director (Coordination) of the Organizing. Committee of the Games 2010, indicating-</p> <p>(i) the name and address of the importer and the description, quantity and value of the said goods; and</p> <p>(ii) that the said goods are required for the purpose specified in condition (a) above; and</p> <p>(c) the importer, at the time of clearance of the goods, furnishes an undertaking that all such goods shall be re-exported within three months from the conclusion of the Games.</p>

5	<p>Arms and Ammunition of the following description:</p> <p>a) Rifles-.22 Calibres (should have at least an outside barrel diameter of 10 mm)</p> <p>b) Pistols -.22 and.32 Calibres (barrels should be measured from the Breach point)</p> <p>c) Air Rifles/Pistols - 4.5 mm /0 177 Calibers</p> <p>d) Shot Guns - 12 bore (should be "Ventilated Rib" and "Single Sighting Planes")</p> <p>e) Air pellets - Diablo type (i.e. with flat nose and met round or painted nose)</p> <p>f) Ammunition-12 bate cartridges, 27 air pellets, 22 bore rapid fire (shot) cartridges, 22 bore pistol match standard sports,.32 bore wad - cutters,.62 Full bore Ammunition.</p> <p>g) 32 bore revolver(barrel length should not be less than 41/2" and measurements are to be taken from the end of the cylinder holding the cartridge)</p> <p>h) 22 bore revolver- (ban-el length same as above). Telescope</p>	<p>(a) imported by Common Wealth Games Federation Members or Common Wealth Games Associations or participating athletes in relation to Games, 2010;</p> <p>(b) the importer, at the time of clearance of the goods, produces a certificate to the Assistant Commissioner or Deputy Commissioner of Customs as the case may be from the Joint Director General (Coordination) or Director (Coordination) of the Organizing Committee of the Commonwealth Games 2010, indicating-</p> <p>(i) the name and address of the importer and the description, quantity and value of the said goods; and</p> <p>(ii) that the said goods are required for the purpose specified in condition (a) above;</p> <p>(c) the importer, at the time of clearance of the goods, furnishes an undertaking that,-</p> <p>(i) all such goods other than those consumed during the shooting events, shall be re-exported at the time of final departure of the participating athletes:</p> <p>(ii) a utilisation certificate for the goods consumed shall be furnished from the Joint Director General (Coordination) or Director (Coordination) of the Organizing Committee of the Gaines, 2010. and</p> <p>(d) Import of such arms and ammunition shall be subject to the applicable licensing conditions imposed by the Directorate General of Foreign Trade and approvals of Ministry of Home Affairs.</p>
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Notification No. 84/2010-Customs

New Delhi, the 27th August, 2010

G S. R (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2010-Customs, dated 19th February 2010, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.94 (E), dated the 19th February 2010, namely:-

In the said notification, in the TABLE, -

(A) against S.No. 1,

In column (2), after item (b), the following shall be inserted, namely:-

“(c) Aerostat - with all standard equipment and frames and tools,including skirtings with essential and standard accessories; Geo Textiles Ground Cloth or Carpet with cutting and laying

Machines with standard and essential accessories.”

(ii) in column (3),-

(a) in condition (a), after the words and figures “Common Wealth Games, 2010, “ the words and figures “ suppliers or contractors or vendors or sub-vendors of the Organising Committee of the Common Wealth Games, 2010 or “ shall be inserted;

(b) in condition (c), the following proviso shall be inserted namely:-

“Provided that in the case of imports by suppliers or contractors or vendors or sub-vendors of the Organising Committee of the Games, the Organising Committee of Games shall, at the time of clearance of the goods, furnish an undertaking that all such goods shall be consumed or re-exported or shall be handed over to the Sports Authority of India or Delhi Development Authority or Government of National Capital Territory of Delhi within three months from the conclusion of the Games and shall pay an amount equal to the duty leviable on the imported goods but for the exemption under this notification in the event of its failure to do so.”

(B) against S. No. 2,-

(i) in column (2), after the words ‘under Overlays’ the following shall be inserted, namely--

“and the following goods and equipment,-

(a) Stage lighting and searchlights with control panels, monitors, cables, trusses, pulleys with standard and essential accessories,

(b) Communication system-wired intercom system complete with radio instruments or batteries or cables or monitors or speakers with all standard and essential accessories;

(c) Projectors, cameras, monitors, watchouts, cables with standard and essential accessories;

(d) Aerial rigging for staging - Scenic flying Equipment (Hawk equipment), equipment for tree canopy riggings with standard and essential accessories

(e) Pyrotechnics - fireworks with monitors, triggering consoles, cables with essential and standard accessories

(f) Helium-1 gas (Through M/s INOX)

(g) Sound Equipment - complete with speakers systems, audio controls, monitors, relay systems and replay systems with all standard and essential accessories

- (h) ReFlex mesh - plastic netting statistic code 39269097
 - (i) Spreading trailer 2006
 - (j) Koro topmaker 2006
 - (k) John deere 5525 tractor 2007
 - (l) Turf laying and harvesting machinery and accessories
 - (m) Ground protection - armour deck with and without holes with fixing equipments and cables with standard and essential accessories
 - (n) Creativematerials-cloth,inflatables,essentialequipments, instruments with all standard and essential accessories for Handover Ceremony for Glasgow 2014."
 - (ii) in column (3), in condition (a) after the words and figures "the Games, 2010 or " the words and figures " suppliers or contractors or vendors or sub-vendors of the Organising Committee of the Common Wealth Games, 2010 or " shall be inserted;
- (C) against S.No. 3 in column (3), in condition (a), after the words "Imported by", the words and figures "Organising Committee of the Common Wealth Games, 2010 or" shall be inserted;
- (D) against S,No.4 in column (3), -
 - (a) in condition (a), after the words " and Prasar Bharati " the words " suppliers or contractors or vendors or sub-vendors of the Prasar Bharathi or of the broad casting right holders' shall be inserted;
 - (b) in condition (c), the following proviso shall be added, namely:-

"Provided that in the case of imports by suppliers or contractors or vendors or sub-vendors of the Prasar Bharathi or of the broad casting right holders, the Prasar Bharati shall, at the time of clearance of the goods, furnish an undertaking that the imported items other than consumables, shall be re-exported within three months from the conclusion of the Games and shall pay an amount equal to the duty leviable on the imported goods but for the exemption under this notification in the event of its failure to do so."
- (E) against S. No.5, in column (3), in condition (a), after the words "Imported by", the words and figures "Organising Committee of the Common Wealth Games, 2010 or shall be inserted:

4. The appellants in their submissions strenuously argued that the Notification No. 84/2010-Cus dated 27.08.2010 should be read into Notification No. 13/2010-Cus dated 19.02.2010 retrospectively with

effect from 19.02.2010 as the later notification was only correcting a mistake or was only carrying out the intention of the government to extend the benefit of Notification No. 13/2010-Cus to “suppliers or contractors or vendors or subvendors of the Organising Committee of the Commonwealth Games 2010” from the very beginning which means from 19.02.2010. Their arguments are summarized below:

- (i) It is not in dispute that the goods imported by them were meant for Commonwealth Games 2010
- (ii) It had always been the intention of the Government to exempt such goods from payment of duty
- (iii) the CBEC vide a Circular No. 28/2010-CUs dated 13.08.2010 itself had acknowledged that the Commonwealth Games 2010 were an event of national importance
- (iv) They cited the judgment of the Hon’ble Supreme Court in the case *Zile Singh Vs. state of Haryana and others* 2004 (8) SCC 1 regarding principles of interpretation to drive the point that Notification No. 28/2010-Cus should be given retrospective effect and to stress that it is not necessary that an express provision should be made to make a statute retrospective and the presumption against retrospectivity may be rebutted by necessary implication. The appellants painstakingly argued that in view the principle laid down by the Hon’ble Supreme Court in the said judgment, the notification No. 84/2010-Cus is required to be given retrospective effect to extend the benefit of Notification No. 13/2010-Cus to the appellants.
- (v) They also cited the judgment of Hon’ble Supreme Court in the case of *Government of India and Others Vs. India Tobacco Association* 2005 (7) SCC 396, wherein it has been stated that there cannot be any doubt whatsoever that when a person is held to be eligible to obtain the benefit of exemption Notification, the same should be construed liberally. In this particular case the Hon’ble Supreme Court came to a finding that the amended Notification only intended to rectify a mistake and therefore will have the retrospective effect and retrospective operation. The Hon’ble Supreme Court in this judgment also observed that there is another aspect of the matter which may not be lost sight of and that is that where a statute is passed for the purpose of supplying an obvious omission in a former statute, subsequent statute relates back to the time when the former statute was passed.
- (vi) The appellants also referred to the case of the *Bangar Immunity Company Ltd. Vs. State of Bihar and other* 1995 (2) SCC 603 which stated that the adjudicating authority first should

apply its mind to the various factors including considering the mistake that the legislation intended to rectify.

5. The Ld. DR on the other hand cited the judgments of the Hon'ble Supreme Court in the case of *Novopan India Ltd. Vs. Collector of CCE and Custom, Hyderabad* wherein it was observed the an exemption being in the nature of exception is to be construed strictly at the stage of determination whether assessee falls within its terms or not and in case of doubt or ambiguity the benefit must go to the state. Similarly in the case *Liberty Oil Mills Pvt. Ltd. Vs. Collector CCE Bombay 1995 (75) ELT 13 (SC)* the Hon'ble Court observed that ambiguity or doubt in an exemption will be resolved in favour of the revenue and not in the favour of assessee. The Ld. DR also referred to the judgment of CESTAT Delhi in the case *IVES Drugs (India) Pvt. Ltd. VS. CCE Indore 2011 (264) ELT 73 (Tri-Del.)* which following the judgment of the Hon'ble Supreme court in the case of *M/s. Novopan India Ltd. Hyderabad (supra)* came to a similar finding that in case of an ambiguity or doubt regarding exemption provision in a fiscal statute the ambiguity or doubt will have to be resolved in favour of revenue and not in favour of assessee
6. We have considered the submissions of both sides. As is evident from the foregoing, the only issue involved in this entire case is whether the effect of the amending Notification No. 84/2010-Cus dated 27.08.2010 is prospective or retrospective (with effect from 19.02.2010 the date on which notification No. 13/2010-Cus. was issued). The appellants have laid a lot of stress to argue that Notification No. 84/2010-Cus was merely correcting a mistake/unintended omission and therefore should be given retrospective effect. As the appellants had cited a CBEC circular dated 13.08.2010 to stress that Commonweal Games 2010 was an event of national importance, it may be appropriate to cite another CBEC circular No. 26/2012 dated 09.08.2010 which categorically stated that suppliers/contractors/vendors appointed by the OC, CWG were not eligible for the benefit under Notification No. 13/2010-Dus dated 19.02.2010. We may mention here that as has been stated by the Hon'ble Supreme Court in the case of *State of Tamil Nadu and other Vs. India Cement Ltd. (manu/SC/0458/2011)*, as far as clarifications/circulars issued by the Central Government and the state Governments are concerned, they represent merely their understanding of the statutory provisions and those are not binding upon the Courts. Respectfully agreeing with the said observations of the Hon'ble Supreme Court, it can be stated that though the said circular is not binding on CESTAT, it certainly conveys the Central Government's understanding of the applicability of Notification No. 13/2010. Thus the contentions of the appellants that notification No.

84/2010 was merely rectifying a mistake/unintended omission in notification No. 13/2010, is totally untenable because, as is evident from the said circular as far as the Government is concerned, there was no mistake or omission in the notification No. 13/2010. The appellants laid a lot of stress on the judgment in Hon'ble Supreme Court in the case of Zile Singh (supra). It is seen that in the said judgment the Hon'ble Supreme Court categorically stated that "it is a cardinal principle of construction that every statute is prima facie prospective unless it is expressly or by necessary implication made to have retrospective operation". The Hon'ble Supreme Court in the said judgment had however held that the presumption against retrospective operation is not applicable to curative or declaratory statute. It is evident that Notification No.84/2010 neither expressly nor by implication conveyed even remotely any intention of its retrospective applicability. As is clear from the CBEC circular dated 09.08.2010 (supra) the notification 84/2010 was in no way intended to cure an acknowledged negligence or omission in Notification No. 13/2010. The appellants' reference to the Hon'ble Supreme Court's decision in the case of Government of India and others Vs. Indian Tobacco Association (supra) is also not helpful in the present case as the appellants were clearly and unambiguously not covered under Notification No. 13/2010-Cus, and Notification No. 84/2010-cus, as discussed above, was not intended to supply any omission, obvious or otherwise. In that case (of Indian Tobacco Association) the Hon'ble Supreme Court came to a clear finding that when the claimant is found to be eligible for the benefit of exemption notification, then its provisions should be construed liberally. In the present case, however, it is clear that the appellants are not found to be eligible for the benefit of Notification No. 13/2010 during the relevant period and therefore the question of construing its provisions liberally simply does not arise.

7. Some others similar case laws cited by the appellants basically dealt with certain specific statutes. But while citing the case laws, the appellants have largely proceeded on the assumption that the principles governing the interpretation of statutes also govern the interpretation of exemption notification. That is possibly why all the case laws cited by them deal with the interpretation of certain statutes; none of them deal with the interpretation of Customs Act though. And even presuming (without admitting) that it is so, none of these case laws cited by them come to their rescue as is evident from the discussion above. Nevertheless it is pertinent to mention that with regard to the interpretation of exemption notifications, there is a rich body of judicial pronouncements which is essentially in conformity with what the Hon'ble Supreme Court noted in the

case of Novopan India Ltd. (supra) that the exemption being in the nature of exception is to be construed strictly at the stage of determination whether the assessee falls within its terms or not and in case of doubt or ambiguity the benefit of it must go to the state but once a provision is found applicable to the assessee full effect must be given to it. It is evident that in the present case there is no doubt that the appellants did not fall within the scope of exemption notification No. 13/2010-Cus as the said Notification (No. 13/2010-Cus) inter alia exempted all sports goods, sports equipment etc. when imported into India for the purpose of organising the Common Wealth Games 2010 from the whole of duty of custom leviable thereon and one of the conditions of the exemption was that the goods were imported by the Organising Committee of the Common Wealth Game 2010 or National Sports Federation in relation to the said Games 2010. It is evident that appellants, clearly not being the Organizing Committee of the Common Wealth Games 2010 or National Sports Federation, were obviously not covered within the scope of Notification No. 13/2010 and hence not eligible for the benefit thereof. As a matter of fact, as stated earlier even the Government's intention was not to cover them under the said notification as became evident by the Board circular referred to earlier. It was only on 27/08/2010 vide /a" Notification No. 84/2010 that the suppliers or Contractors or vendors or sub-vendors of the Organising Committee of the Common Wealth Games 2010 became eligible for the benefit of Notification No. 13/2010-Cus as amended vide Notification No. 84/2010-Cus. It is also to be noted that the words and figures "suppliers or contractors or vendors or sub-vendors of the Organising Committee of the Common Wealth Games 2010" were inserted in condition A in column 3 of the table appended to the said Notification (13-2010-Cus) after the words and Figures Common Wealth Games 2010". This obviously means that these categories of importers were included for the first time on 27/08/2010 and therefore the appellants' which are in the category of suppliers or contractors or vendors or sub-vendors of the Organizing Committee of the Common Wealth Games 2010 were not eligible for the benefit of exemption Notification No. 13/2010 at the time of import of the said goods. There is a whole body of judicial pronouncements dealing with the interpretation of the meaning/scope of substitution of an expression in the statute or notification and whether such substitution can ever be retrospective. But there is no need to dwell upon that body of jurisprudence because in the instant case what has been done by way of amending Notification No. 84/2010-Cus is to add by way of insertion (additional) categories of importers for the benefit of notification 13/2010 as amended, which makes it clear that these categories of importers were not covered

before they were included (added) vide Notification No. 84/2010,

8. We are fully mindful of the fact that the discussion in the foregoing paras has been a little tautological but that is in a way rendered necessary because the appellants had been prolix in stressing and insisting that Notification No. 84/2010-Cus dated 27/08/2010 had retrospective effect.
9. In view of the foregoing, we have no doubt that notification No. 84/2010-Cus does not have retrospective applicability. Consequently the impugned order-in-appeal is legal & proper and does not suffer from any infirmity. The appeal is therefore rejected.

(Order pronounced on 24.09.2014)