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EDITORIAL



Friends,

We have listed below the key decisions taken by the GST Council in its 56th meeting held on 03rd September 2025 (other than rate changes):

- A Long sought relief for Intermediary Services like Commission Agents with foreign Customers, Bidding Platforms, GCCs, etc: Section 13(8)(b) of the IGST Act to be deleted. "Intermediary services" will be considered as exporters of services and can claim export GST Refunds.
- B Big Changes on Discounts under GST –
 - a. Amendment of section 15 and section 34 of CGST Act, 2017 in respect of Post Sale Discount:
 - i. To omit section 15(3)(b)(i) of CGST Act, 2017 thereby omitting the requirement of –
 - Pre-Sale Agreement
 - Linking of CNs with invoices
 - ii. To amend section 15(3)(b) of CGST Act, 2017 to provide that discount should be granted through a credit note issued under section 34 of the CGST Act and to correspondingly amend section 34 to include a reference to section 15(3)(b), so as to provide for reversal of Input tax credit by the recipient in case where a post-sale discount is given and value of supply is reduced through GST Credit note.
 - b. No more confirmation from recipient for reversal of ITC for GST Credit Notes - Circular No.212/6/2024-GST dated 26th June 2024 rescinded.
 - c. No-reversal of ITC on account of post-sale discount through financial/commercial credit note;

- d. Channel Discount: Clarification on treatment of the post-sale discount provided by manufacturer to the dealer as additional consideration, in the transaction between dealer and end-customer;
- e. Clarification of treatment of post-sale discount as consideration lieu of promotional activities etc. performed by the dealer.

C Inverted Duty Structure Correction –

- a. **Textiles** – Man Made Fibre and Yarn all now 5% (Fibre Neutral Policy)
- b. **Fertilizer Sector** – Sulphuric Acid, Ammonia, etc now 5%
- c. **Other sectors**

- D Compensation Cess – To continue on Tobacco & Tobacco Products (till loan repayment). Other goods on which compensation cess was there, are now without compensation cess.

- E Retail sale price-based valuation under GST for Pan Masala, Cigarettes, Gutkha, Chewing Tobacco, Zarda, Scented tobacco and Unmanufactured Tobacco.

- F Simplified Refunds From 1st November 2025: 90% of Refunds will be made within 7 Days... But based on Risk parameters. Sanction of risk-based provisional refund to facilitate refund claims on account of zero-rated supply of goods or services or both (i.e. export of goods or services or both or supply to a Special Economic Zone developer/unit for authorised operations.):

It is seen that even though in Rule 91(2) of CGST Rules there is an option of provisional refund within 7 days, the officers generally take 30-60 days and scrutinize the application and sanction the final refund. Now the officers will be mandated

EDITORIAL

to sanction provisional refunds of 90% of the application amount within 7 days. Only on exceptional basis can they scrutinize before sanctioning refunds.

G Simplified 3 working Day Registration from 1st November 2025:

H Simplified Registration Scheme for small suppliers supplying through electronic commerce operators: Going Forward

I **GSTAT** will be made operational for accepting appeals before end of September and will commence hearing before end of December this year.

J **Stand Alone Restaurants** cannot declare itself as a 'specified premises' and consequently cannot avail the option of paying GST at the rate of 18% with ITC.

K No Anti-Profiteering Clause - Government expects Industry will pass on the benefits.

L No Inverted Duty Refunds for Stocks in hand on 22nd September 2025.

Just to reiterate that we remain available over telecom or e-mail.

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TAX CALENDAR

Date	Form/Return/Challan	Reporting Period	Description
10 th September	GSTR-7	Aug-25	Monthly return filed by individuals who deduct tax at source or TDS under the Goods and Services Tax (GST)
10 th September	GSTR-8	Aug-25	Monthly return to be filed by e-commerce operators registered under the GST.
11 th September	GSTR-1	Aug-25	Monthly Statement of Outward Supplies to be furnished by all normal registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.
13 th September	GSTR-1 (IFF)	Aug-25	Details of B2B Supply of a registered person with turnover upto INR 5 Crores during the preceding year and who has opted for quarterly filing of return under QRMP.
13 th September	GSTR-5	Aug-25	Summary of outward taxable supplies and tax payable by a non-resident taxable person.
13 th September	GSTR-6	Aug-25	Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).
7 th September	Deposit of Tax deducted/collected	Aug-25	Due date for deposit of Tax deducted/collected for the month of August, 2025. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
14 th September	Issue of TDS Certificate	Jul-25	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of July, 2025

INCOME TAX

NOTIFICATION

TAX EXEMPTION ON SPECIFIED INCOME OF 'CENTRAL BOARD OF SECONDARY EDUCATION', DELHI FOR AYS 2026–27 TO 2030–31 - U/S 10(46) OF THE INCOME-TAX ACT, 1961

NOTIFICATION

TAX EXEMPTION ON SPECIFIED INCOME OF 'MAHARASHTRA STATE PHARMACY COUNCIL' FOR AYS 2019–20 TO 2023–24 - U/S 10(46) OF THE INCOME-TAX ACT, 1961

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 145/2025 dated 02.09.2025 notified that in exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Central Board of Secondary Education', Delhi (PAN AAAAC8859Q), a Board constituted by the Central Government, in respect of the following specified income arising to that Board, namely:

- (a) Examination Fees;
- (b) Affiliation Fees;
- (c) Registration Fees, Sports fees, Training fees and Other Academic receipts;
- (e) Receipts from CBSE Projects/Programmes;
- (f) Interest on Bank deposits/Securities/ Loan & Advances, and Income Tax Refunds;
- (g) Interest earned on (a) to (e) above.

2. This notification shall be effective subject to Central Board of Secondary Education, Delhi:-

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be applicable with respect to the financial years 2025-2026 to 2029-30 relevant to Assessment Year 2026-27 to 2030-31.

[For further details please refer the Notification]

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 144/2025 dated 02.09.2025 notified that in exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Maharashtra State Pharmacy Council' (PAN: AAHAM7600C), a body constituted by the Government of Maharashtra, in respect of the following specified income arising to that Council, namely:-

- (a) Fees and Subscriptions.
- (b) Interest Income

2. This notification shall be effective subject to the conditions that Maharashtra State Pharmacy Council -

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to have been applied for financial years 2018-19, 2019-20, 2020-21, 2021-2022, 2022-23 relevant to assessment year 2019-20, 2020-21, 2021-2022, 2022-23, 2023-24.

[For further details please refer the Notification.]

NOTIFICATION

TAX EXEMPTION ON SPECIFIED INCOME OF "THE COMMISSIONERS FOR THE RABINDRA SETU, KOLKATA" FOR AYS 2024–25 TO 2028–29 - U/S 10(46) OF THE INCOME-TAX ACT, 1961

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 143/2025 dated 02.09.2025 notified that in exercise of the powers conferred by clause (46) of section 10 of

INCOME TAX

the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'The Commissioners for the Rabindra Setu' Kolkata, (PAN AABTT2734P), a body established under the Howrah Bridge (Amendment) Act, 1965 (West Bengal Act XII of 1965), in respect of the following specified income arising to that body, namely:

- (a) Proceeds from Taxes of Municipalities / Municipal Corporation and Railways;
- (b) Miscellaneous income from Rental and Maintenance charge, income for laying optical fibre cable, way leave rent, Damage cost recoverable; and
- (c) Interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that 'The Commissioners for the Rabindra Setu' Kolkata: -

- (a) shall not engage in any commercial activity;
- (b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and
- (c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to have been applied for assessment years 2024-25, 2025-26, 2026-27, 2027-28 & 2028-29 relevant to financial years 2023-24, 2024-25, 2025-26, 2026-27 & 2027-28 respectively.

[For further details please refer the Notification.]

"Authority" (PAN AAALL0016F) (hereinafter referred to as "the assessee"), an authority constituted under the Uttar Pradesh Urban Planning and Development Act, 1973 (President Act 11 of 1973), for the purposes of the said clause.

2. This notification shall be effective from the assessment year 2024-25, subject to the condition that the assessee continues to be an authority constituted the Uttar Pradesh Urban Planning and Development Act, 1973 (President's Act 11 of 1973) with one or more of the purposes specified in sub-clause (a) of clause (46A) of section 10 of the Income-tax Act.

[For further details please refer the Notification.]

NOTIFICATION

INCOME-TAX (TWENTY-FIFTH AMENDMENT) RULES, 2025 - AMENDS RULE 2DCA - COMPUTATION OF MINIMUM INVESTMENT AND EXEMPT INCOME FOR THE PURPOSES OF CLAUSE (23FE) OF SECTION 10 OF THE ACT

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 141/2025 dated 01.09.2025 notified that in exercise of the powers conferred by section 295 read with the fourth, fifth and sixth provisos and Explanation 3 to clause (23FE) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (Twenty-Fifth Amendment) Rules, 2025.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, in rule 2DCA,—

(a) in sub-rule (2), in the fourth proviso—

(i) for the figures "2025-26", the figures "2031-32" shall be substituted;

(ii) for the figures "2024-25", the figures "2030-31" shall be substituted;

(b) in sub-rule (3), in the fourth proviso

NOTIFICATION

TAX EXEMPTION FOR 'LUCKNOW DEVELOPMENT AUTHORITY' FROM AYS 2024-25 - U/S 10(46A) OF THE INCOME-TAX ACT, 1961

OUR COMMENTS: The Central Board of Direct Taxes vide Notification No. 142/2025 dated 02.09.2025 notified that in exercise of the powers conferred by sub-clause (b) of clause (46A) of section 10 of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as "the Income-tax Act"), the Central Government hereby notifies the "Lucknow Development

INCOME TAX

(i) for the figures "2025-26", the figures "2031-32" 4.6.3 of the said circular, shall be read as 31st March, 2030 with effect from the 1st day of April, 2025.

(ii) for the figures "2024-25", the figures "2030-31" **[For further details please refer the Circular.]** shall be substituted;

(c) in sub-rule (4), in the third proviso, –

(i) for the figures "2025-26", the figures "2031-32" shall be substituted;

(ii) for the figures "2024-25", the figures "2030-31" shall be substituted;

(d) in Explanation 1,–

(i) in clause (d), for the figures "2024", the figures "2030" shall be substituted;

(ii) in clause (e), for the figures "2024", the figures "2030" shall be substituted;

(iii) in the proviso to clause (h), for the figures "2024-25", the figures "2030-31" shall be substituted.

[For further details please refer the Notification.]

CIRCULAR

MODIFICATION TO CIRCULAR NO. 9 OF 2022 (F. NO. 370142/2/2022-TPL) DATED 09.05.2022 OF CBDT-REG.

OUR COMMENTS: The Central Board of Direct Taxes vide Circular No. 11/2025 dated 02.09.2025 notified that Reference is invited to Circular No. 9 of 2022 (F. No. 370142/2/2022-TPL) dated 09.05.2022 of Central Board of Direct Taxes (the 'Board') vide which guidelines under clause (23FE) of section 10 of the Income-tax Act, 1961 (the Act) were prescribed.

2. Clause (23FE) of section 10 of the Act was amended, vide Finance Act, 2025, so as to extend the date of investment under the said clause from 31st day of March, 2025 to 31st day of March, 2030. The said amendment is effective from the 1st day of April, 2025.

3. In view of the above, reference to the date 31.03.2024 in the opening para and to the date 31st March, 2024 in paras 4.6.2 and

GST

CASE LAW

M/S BALAJI MEDICAL AGENCY THRU. PROPRIETOR MR. JITENDRA MISHRA VERSUS STATE OF U.P. THRU. ADDL. CHIEF SECY. STATE TAX U.P. LKO. AND 2 OTHERS: ALLAHABAD HIGH COURT

OUR COMMENTS: In the instant case Cancellation of GST registration of petitioner - failure to furnish returns for prescribed period

It has been held that Issuance of SCN in the name of the deceased - Cancellation of GST registration of petitioner - submissions have been made that once the Department was well aware of the fact that proprietor of the firm has already died and the registration of the firm has already been cancelled, there was no occasion for issuing show cause notices in the name of the deceased -

HELD THAT:- A perusal of the Section 93 would reveal that the same only deals with the liability to pay tax, interest or penalty in a case where the business is continued after the death, by the legal representative or where the business is discontinued, however, the provision does not deal with the fact as to whether the determination at all can take place against a deceased person and the said provision cannot and does not authorise the determination to be made against a dead person and recovery thereof from the legal representative.

Once the provision deals with the liability of a legal representative on account of death of the proprietor of the firm, it is sine qua non that the legal representative is issued a show cause notice and after seeking response from the legal representative, the determination should take place.

In view thereof, the determination made in the present case wherein the show cause notice was issued and the determination was made against the dead person without issuing notice to the legal representative, cannot be sustained - petition allowed

[For further details please refer the Case Law.]

CASE LAW

M/S SAHIL STEELS VERSUS STATE OF RAJASTHAN AND OTHERS: RAJASTHAN HIGH COURT

OUR COMMENTS: In the instant case Rejection of appeal on the ground of time limitation - time limitation would commence from the date of communication of the order to an assessee or the date on which the same was uploaded on the common portal

It has been held that In the present factual backdrop, when the assessee-petitioner had requested the Assessing Officer to update her mobile number and e-mail ID qua her firm, it can well be understood that she was unable to access the common portal, obviously, in the wake of the dispute with the tax consultant - Concededly, after the petitioner came to receive the attachment order dated 05.03.2025, she had preferred the appeal on 25.03.2025.

The period of limitation cannot be reckoned from any date prior to 17.03.2025, when her request for change of mobile number and e-mail ID was accepted and she was able to access the common portal or at the worst from 05.03.2025, when she received intimation of attachment of her bank account - The expression "communication to such person" used under section 107(1) of the Act of 2017 has its own significance. Passing of the order and uploading the same on the common portal, in the extant case cannot be read literally. A purposive interpretation needs to be given to a provision, when it relates to valuable statutory right of an assessee, more particularly, when upper cap of only 30 days for condonation of delay has been provided under sub-section (4) of section 107 of the Act of 2017.

The impugned order dated 22.04.2025 is hereby quashed - Petition allowed.

[For further details please refer the Case Law.]

FEMA

CASE LAW

CANARA BANK VERSUS THE COMMISSIONER OF CUSTOMS CHENNAI, THE ASSISTANT DIRECTOR GOVERNMENT OF INDIA OFFICE OF THE DEPUTY DIRECTOR, DIRECTORATE OF ENFORCEMENT, MANGALURU, MR. IQBAL AHMED: KARNATAKA HIGH COURT

entire action as against the petitioner on the basis of infraction of Section 6 (3) (b) was without jurisdiction. WP allowed.

[For further details please refer the Case Law.]

OUR COMMENTS: In the instance case Initiating proceedings against the petitioner on the basis of provision which stood omitted by the Finance Act, 2015 - proceedings were initiated as against the petitioner alleging violation of Section 6 (3) (b) of "FEMA" Act in the year 2021 - As submitted the said provision stood omitted by the Finance Act, 2015, which was notified on 15.10.2019. It has been held that the provisions of the Finance Act, 2015 are quite specific. It provides for amendments to the FEMA Act and by Section 139 of Finance Act, 2015, Section 6 (3) of the FEMA Act stood omitted. The said omission was effective from the date of notification i.e., 15.10.2019.

Thus, we notice that the complaint as well as the show cause notice issued to the petitioner were specifically referable to Section 6 (3) (b) of the FEMA Act. It is clear that the complaint itself was made on 25.10.2019 and the show cause notice was issued on 25.02.2020. It is also clear that Section 6 (3) (b) stood omitted by the Finance Act, 2015 as notified on 15.10.2019.

In view of the clear language of the omission, the contentions raised by the learned panel counsel that Section 6 of the General Clauses Act would come to the aid of the respondents cannot be accepted.

As in Kolhapur Canesugar Works Ltd. [2000 (2) TMI 823 - SUPREME COURT] has clearly held that Section 6 only applies to repeals and not to omissions and since the present case is specifically one of omission, we are of the opinion that Section 6 would not have any application in the instant case. In view of the fact that what has been specifically referred in the complaint and the show cause notice is Section 6 (3) (b), which stood omitted even as on the date, when the complaint was filed, the

CUSTOMS

NOTIFICATION

M/S. G.E. INDIA INDUSTRIAL PVT. LTD., REPRESENTED BY ITS AUTHORISED SIGNATORY DAYANAD KAMALAKAR PURI VERSUS THE COMMISSIONER (APPEALS), THE COMMISSIONER, CUSTOMS HOUSE, THOOTHUKUDI: MADRAS HIGH COURT

OUR COMMENTS: In the Instance case Maintainability of petition - availability of alternative remedy of appeal - Time limitation for filing refund claim - refund of duty is consequent to order of the appellate authority, Appellate Tribunal or any court -

It has been held that The petitioner has filed refund claims in time in the first round which had resulted in an adverse order of the original first authority as also the first appellate authority which was intervened by the tribunal (CESTAT) vide its final order No.43031/2018 dated 04.12.2018. The case was remanded back to the respondent for a fresh round. Pursuant to which the original authority has allowed the refund claim vide Order-in-Original No.21887/2013 dated 17.09.2013.

The refund claim has to be filed within one year from the date of payment of such duty or interest. In this case, after the customs duty was paid at at the time of import between March 2011 to November 2011, the petitioner was to comply the requirements of Notification No.102/2007-Cus dated 14.09.2007 - The limitation is one year from the date of import made provided the petitioner complies with the requirements of the aforesaid notification.

There is no dispute that the petitioner has borne the incidents of the customs duty to be eligible for the benefit of the aforesaid refund under the aforesaid notification. The argument that the petitioner ought to have filed a fresh refund claim in terms of Section 27 (1-B) cannot be countenanced as it would apply to the situation when refund is to be given as a consequence of order of the authorities mentioned therein. Therefore, this writ petition deserves to be allowed.

Petition allowed.

[For further details please refer the Case Law.]

CASE LAW

ILA BIOMARINE PRIVATE LIMITED THROUGH VIVEK NARAYAN KADAM VERSUS THE UNION OF INDIA AND ORS: BOMBAY HIGH COURT

OUR COMMENTS: In the Instance case Violation of principles of natural justice - rule of audi alterem partem - violation of the

requirement that an order must be issued by the person who has provided the hearing

It has been held that In Automotive Tyre Manufacturers Association vs. Designated Authority and Others [2011 (1) TMI 7 - SUPREME COURT] and Union of India and Ors. Vs. Shiv Raj and Ors. [2014 (5) TMI 1036 - SUPREME COURT] the Hon'ble Supreme Court noted that even written arguments are no substitute for oral hearing and that very person/officer who affords hearing to the objector must also submit a report/take decision on the objection and in case the successor decides the case without giving a fresh hearing, the order will stand vitiated as violative of the principles of natural justice.

Reliance also placed on the CBCE circular dated 5 August 2003. It states that where a personal hearing is concluded, the order must follow within 30 days (at most) - Even apart from the above circulars or provisions of the draft adjudicating manual, the principles of natural justice require that the officer who has heard the petitioner must decide the matter. In any case, the successor officer cannot decide the matter based on the hearing that might have been given by the predecessor officer. Such a divided responsibility undermines the concept of a fair judicial or quasi-judicial hearing.

The impugned order is set aside - petition allowed.

[For further details please refer the Case Law.]

DGFT

PUBLIC NOTICE

FIXATION OF ONE NEW STANDARD INPUT OUTPUT NORM (SION) AT SION NO. A- 3695 UNDER 'CHEMICAL AND ALLIED PRODUCT' (PRODUCT CODE 'A')

OUR COMMENTS: The Ministry of Commerce and Industry vide Public notice No. 21/2025-26 dated 03.09.2025 notified that in exercise of the powers conferred under paragraph 1.03 of the Foreign Trade Policy-2023, as amended from time to time, the Director General of Foreign Trade hereby notifies the new SION with Serial Number A-3695. This new entry shall be as under:

Export Product	Qty.	SI. No.	Import item	Qty. allowed.
Acetyl Salicylic acid 75 mg. Film-coated Tablets.	1 Number	1	Acetyl Salicylic Acid	76.50 mg./Tablet

Effect of the Public Notice: SION for export product "Acetyl Salicylic acid 75 mg. Film- coated Tablets" under Chemical & Allied Product Group 'A' is being notified so that Regional Authorities (RAs) can issue Advance Authorisation directly, without referring individual cases to the Norms Committee, thereby expediting clearance and ensuring uniformity.

[For further details please refer the Public Notice.]

CIRCULAR

CLARIFICATION REGARDING APPLICABILITY OF MINIMUM IMPORT PRICE (MIP) ON VIRGIN MULTI- LAYER PAPER BOARD (VPB) IMPOSED VIDE NOTIFICATION NO. 26/2025-26 DATED 22.08.2025

OUR COMMENTS: The Ministry of Commerce and Industry vide Policy circular no. 04/2025-26 dated 03.09.2025 clarified that in Subsequent to the issuance of the Notification No. 26/2025-26 dated 22.08.2025 with respect to the imposition of the Minimum Import Price (MIP) of INR 67,220 per MT on Cost, Insurance, and Freight (CIF) basis, for import of Virgin Multi-layer Paper Board (VPB) under ITC (HS) Codes 48059100, 48059200, 48059300, 48109200 and 48109900, till 31.03.2026, representations have been received from Industry Associations, Export Oriented Units (EOUs), and SEZ units highlighting issues faced by these units.

2. The matter has been examined, the applicability of the provisions of the notification as per the extant policy provisions is as under:

- i. Imports of Virgin Multi-layer Paper Board (VPB) by 100% Export Oriented Units (EOUs) and units located in Special Economic Zones (SEZs) shall not be subject to the Minimum Import Price as per Para 6.01(d) of FTP, 2023 and Rule 27 of Special Economic Zones (SEZ) Rules, 2006 respectively, provided that such imported goods are not sold into the Domestic Tariff Area (DTA).
- ii. Imports of Virgin Multi-layer Paper Board (VPB) under Advance Authorization or Duty- Free Import Authorization (DFIA) schemes shall also be exempted from the Minimum Import Price restriction as per Para 4.18(iv) of FTP, 2023.

3. The above policy provisions are brought to the notice of the Trade and the Field formations of Customs for their information and necessary action. Any deviation from the prescribed provisions shall attract penal action in accordance with the applicable rules and laws.

This issues with the approval of the Director General of Foreign Trade.

[For further details please refer the Circular]

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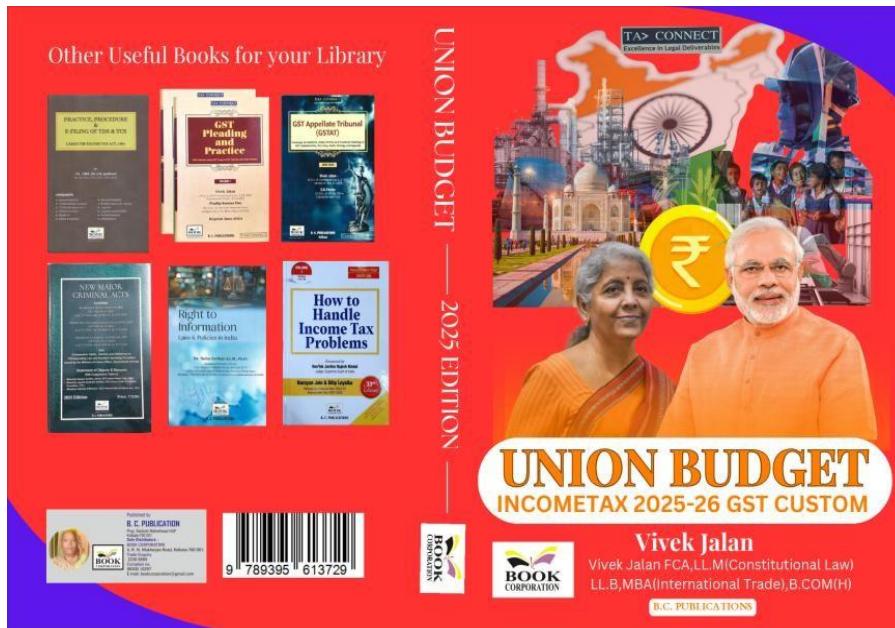
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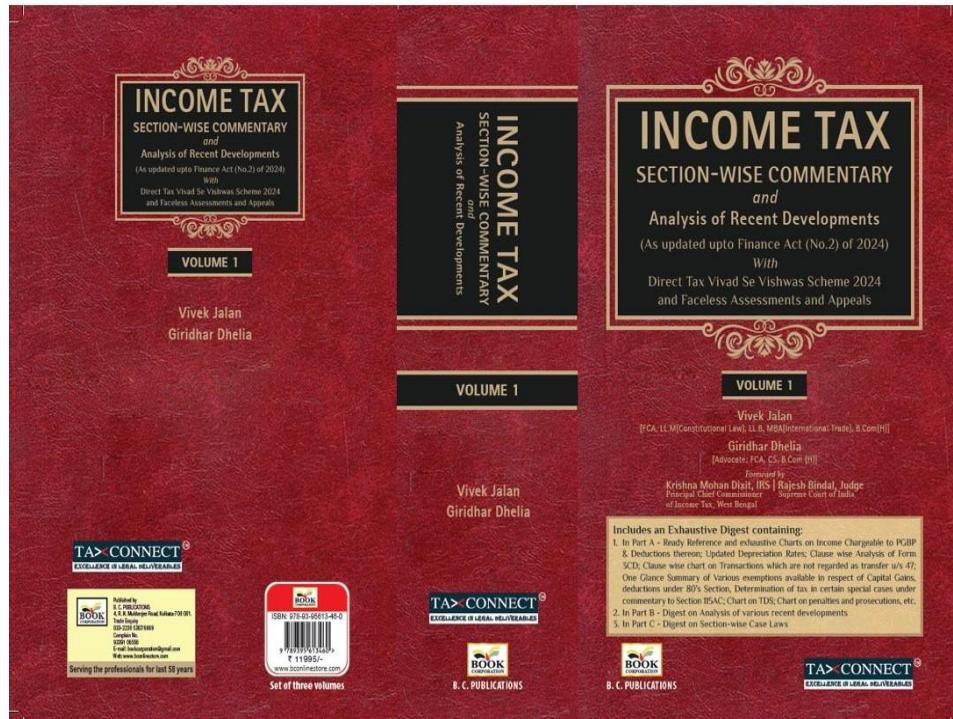
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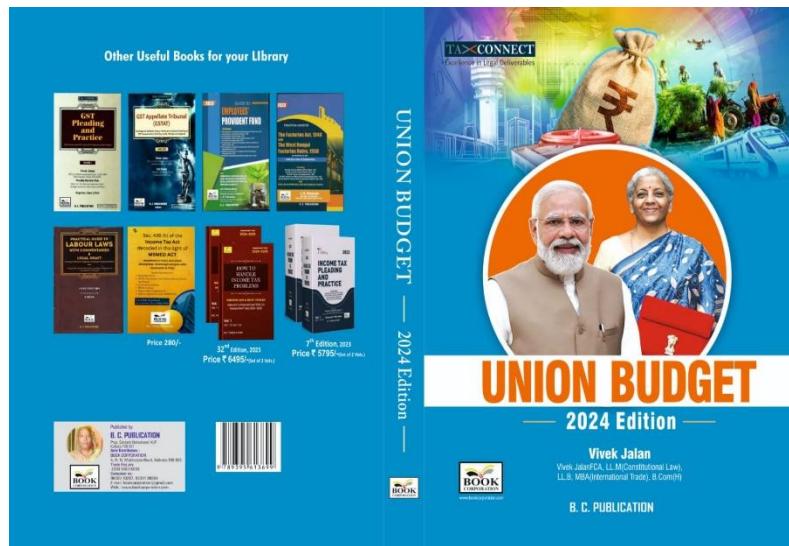
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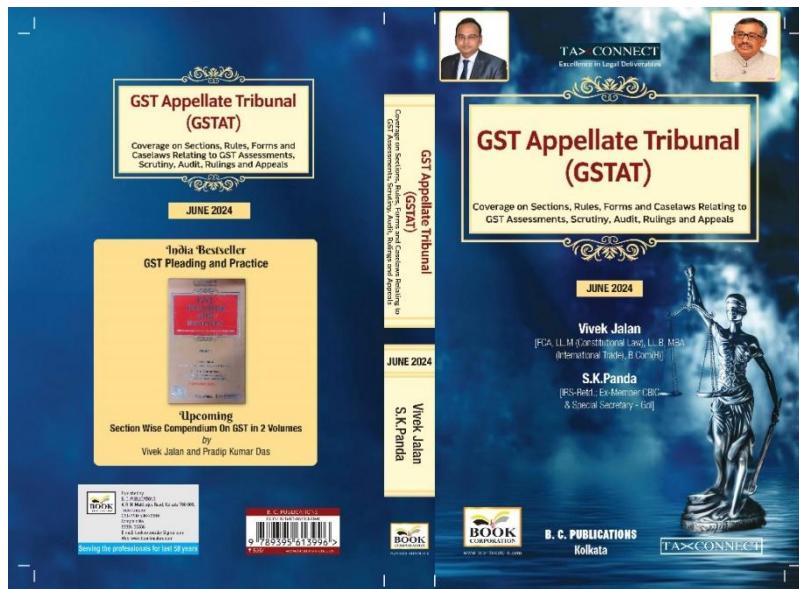
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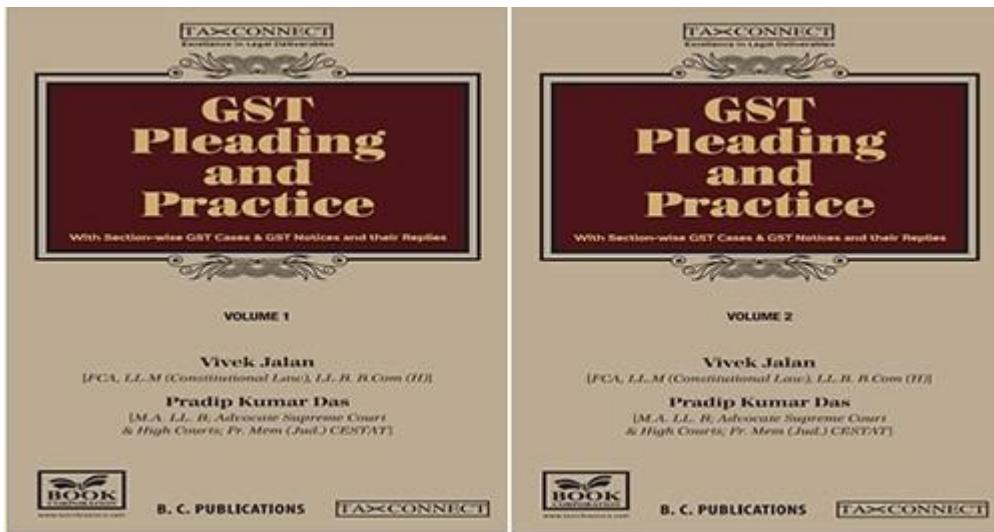
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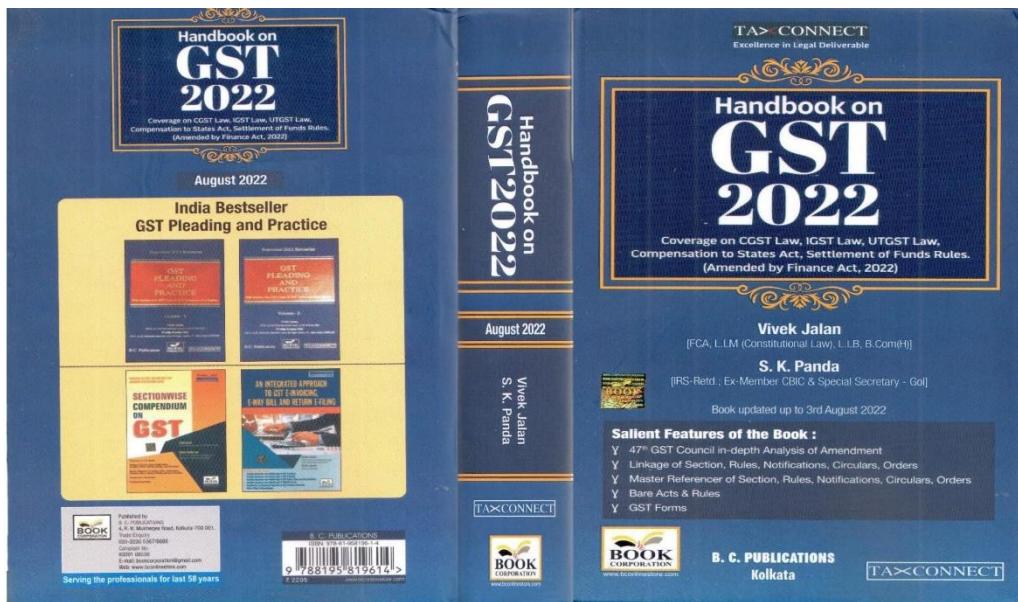
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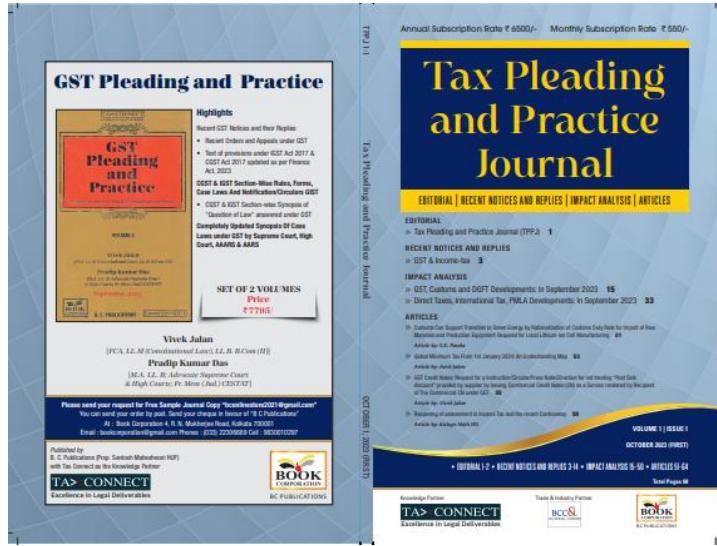
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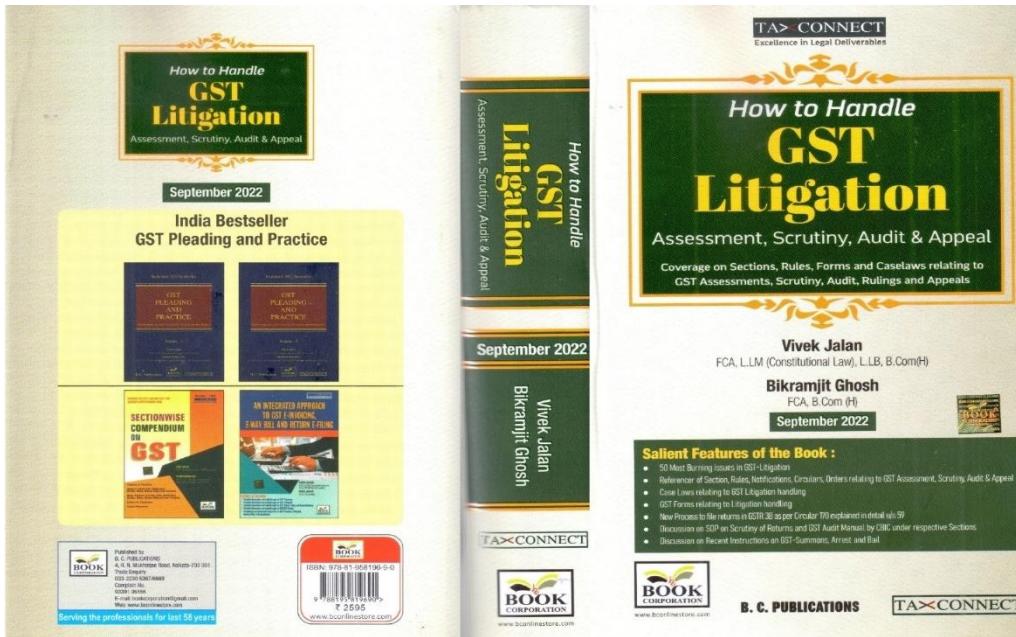
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