SASHTHI
TAXLEGAL ADVISORY SERVICES LLP

MONTHLY NEWSLETTER

GST Brief

Rulings, reforms and practical insight on GST and indirect taxes

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WELCOME

About the GST Brief

The GST Brief is a monthly newsletter from Sashthi Taxlegal Advisory Services LLP, published on the first of every month in print and online. It is written for business owners, finance teams and fellow professionals who want to stay current with GST without wading through every judgment, notification and circular.

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ABOUT SASHTHI TAXLEGAL

Sashthi Taxlegal Advisory Services LLP is a practice devoted to GST litigation, advisory and appellate representation, with offices at Hosur and Bengaluru. We represent businesses in mining and quarrying, logistics, manufacturing and trading before tax authorities in Tamil Nadu, Karnataka and other States.

Built Around Your Tax Needs

Disclaimer: The GST Brief is for general information only and does not constitute professional advice. Case summaries are brief; read the full judgment and consult your adviser before acting on any matter. Views in the article are personal.

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The Law Has Evolved. Have We?

A note to open our first newsletter

Why this newsletter

With this issue we begin the GST Brief – a newsletter we intend to bring out every month, both online and as a printed copy for those who prefer to read on paper. Each edition will carry the rulings that matter, the changes that affect your business, and a few honest words from our desk.

A nine-year-old law that keeps growing

GST is nine years old, and it has not stood still for a single one of those years. Returns, credits, refunds, registration and now adjudication have all been reworked – the 57th Council meeting alone has recommended reforms across nearly every chapter. The law is evolving. The real question is whether we, as taxpayers and as professionals, are evolving with it.

A technology law, a paper mindset

GST was built as a technology-driven law. Invoices, e-way bills, credits and returns all live on one system and are matched by it. Yet in an age when artificial intelligence is changing how every business works, many taxpayers still keep books after the event, wait for the accountant at month-end and first open the portal when a notice arrives. Technology is no longer optional in GST; it is the law's own language.

Old habits at the officer's table

Our interface with the department has also not kept pace. We still approach officers the way we did in the sales tax and excise days – through visits, familiarity and informal requests. The new law asks for something different: records that speak for themselves, replies that rest on facts, and compliance that does not need explaining. The more compliant and honest we are, the less we need anyone's favour.

Corruption: the first step is ours

GST has been designed to leave little room for corruption – communications on the system, written reasons, personal hearings, appeals and now an independent Tribunal. Yet complaints about corruption continue. Shouting from the rooftops achieves nothing unless we take the first step ourselves. No envelope changes hands unless someone offers it.

The law in our hands supports that stand: it gives us the right to be heard, to receive a reasoned order and to appeal. What holds us back is fear – of delay, of displeasure, of the unknown. It is time to take that line. At Sashthi Taxlegal we have chosen to argue the law, on the record, with clean hands.

The law has done its part. Let us do ours.

Views are personal.

CASE LAWS OF THE MONTH

From the Bench

Twenty October rulings that will shape your next reply, appeal or refund claim

Section 16(2)(c) survives – but mechanical denials do not

1. Shaurya Alloys P Ltd MIXED

Punjab & Haryana High Court · 01.10.2026 · Section 16(2)(c) – supplier's non-payment of tax

Deciding 424 writ petitions together, the Division Bench upheld the validity of Section 16(2)(c) and declined to read it down, in line with Bhandari Scrap Traders (SC). It held, however, that the provision cannot be applied mechanically, and issued binding guidelines: a supplier's cancellation or nil return may only *start* an inquiry; the notice must disclose the supplier's precise default and the documents relied on; Section 74 needs fraud by the purchaser, not merely by the supplier; recovery against the supplier and re-availment under Rule 37A must be examined. Already-adjudicated cases are to be revisited.

Takeaway: Test every 16(2)(c) notice against these guidelines – binding in Punjab, Haryana and Chandigarh, persuasive elsewhere.

No invoice, full ITC? Cross-charge value can be Nil

2. Gujarat Co-operative Milk Marketing Federation Ltd (Amul) ASSESSEE

Gujarat High Court · 14.10.2026 · Cross-charge between head office and branches

An IGST demand of ₹43.43 crore for not cross-charging head-office expenses and salaries to branches was quashed. Head office and branches are distinct persons, but where no invoice is issued and the branch is eligible for full ITC, the value may be deemed Nil under the second proviso to Rule 28(1) read with Circulars 199 and 210. Section 74 was invoked without any foundational facts of fraud (Tata Steel, SC).

Takeaway: Keep evidence that the receiving branch is eligible for full ITC – Revenue is likely to press that condition.

A common supplier is not the same subject matter

3. A.G. Enterprises REVENUE

Delhi High Court · 01.10.2026 · Section 6(2)(b) – parallel Central and State proceedings

"Same subject matter" means the same tax period, invoices, ITC amount and liability – not merely a common supplier or the fact that both proceedings concern ITC. The test is whether, when Central proceedings began, that very liability was already before the State officer. Clubbing several years in one notice is not void by itself. Writ dismissed; all pleas left open for appeal.

Takeaway: A Section 6(2)(b) plea needs an invoice-wise, year-wise reconciliation of both proceedings.

Paid your 20%? Your refund is off-limits

4. Trivitron Healthcare P Ltd ASSESSEE

Bombay High Court · 07.10.2026 · Recovery pending Tribunal appeal

The assessee had paid 10% at the first-appeal stage and a further 10% before filing its GSTAT appeal. Recovery of the balance therefore stood stayed under Section 112(8)/(9) and Circular 224/18/2024-GST, and the Department could not adjust a sanctioned refund of ₹64 lakh against the demand. The amount was ordered to be restored within four weeks.

Takeaway: Once the full 20% is paid and the appeal is filed, refunds cannot be withheld against that demand.

From the Bench (contd.)

GSTAT and High Courts

A captive service provider is not an intermediary

5. Navitas Eduservices P Ltd ASSESSEE

GSTAT Principal Bench, New Delhi · 14.10.2026 · Intermediary

An Indian subsidiary rendering marketing support and IT-enabled services to its Australian parent on cost-plus, on its own account, is not an intermediary – it was a sub-contractor, not an agent. Services held to be exports; refunds of about ₹1.41 crore allowed with interest. Separately, a first appellate authority cannot achieve a remand barred by Section 107(11) by "annulling" the order and directing reconsideration.

Takeaway: Captive cost-plus service entities have a strong refund case.

Already deposited? No second challan needed

7. LTM Ltd ASSESSEE

GSTAT Chennai Bench · 06.10.2026 · Pre-deposit for Tribunal appeal

Section 112(8) prescribes a cumulative 20% of the tax in dispute. Where the 10% paid through DRC-03 at the first-appeal stage already covers 20% of the portion now under appeal, no fresh challan is needed – the amount can be appropriated through DRC-03A under Circular 224/18/2024-GST. The appellate authority was directed to issue APL-04 so the mapping can be done.

Takeaway: Check earlier deposits before paying a second 10%.

Leasehold assignment stays outside GST

9. Pragna Chemical Industries ASSESSEE

GSTAT Surat · 06.10.2026 · Assignment of leasehold rights

Assignment of leasehold rights in a GIDC plot for a lump sum is a transfer of benefits arising from immovable property and is not a supply liable to GST. The jurisdictional decision in Gujarat Chamber of Commerce (Guj HC), with Revenue's SLPs dismissed, binds the Tribunal. Department's appeals dismissed.

Takeaway: No GST on assignment of industrial leasehold plots.

Penalty-only appeal? The notice date decides pre-deposit

11. Hans Raj Kaushik Industries ASSESSEE

Delhi High Court · 13.10.2026 · Pre-deposit on penalty-only orders

For a penalty-only order arising from a notice issued before the amendment to Section 107(6) effective 01.10.2025, pre-deposit is governed by Gaurav Jain (Del HC). Service of the order, date of knowledge and limitation were left to the appellate authority.

Takeaway: Check the notice date before computing pre-deposit on a penalty.

Supplier cancelled later? Your credit stays

6. SRH Technologies ASSESSEE

GSTAT Delhi · 09.10.2026 · Retrospective cancellation of supplier

ITC cannot be denied only because the supplier's registration was later cancelled from an earlier date. The supplier was registered on the invoice dates, the invoices appeared in GSTR-2A and the supplier had filed GSTR-3B. Instruction 02/2022-GST is a scrutiny SOP and cannot add a condition to Section 16. A new ground (supplier non-payment) cannot be raised in appeal – Section 75(7).

Takeaway: Cancellation may start an inquiry; it does not end the recipient's credit.

No hearing, no dismissal – but interest still bites

8. Groma Infrastructure Ltd MIXED

GSTAT Bengaluru · 06.10.2026 · Appeal procedure and interest

A first appeal cannot be dismissed on threshold objections without a hearing (Section 107(8)). No separate condonation application is needed for a short delay, a GPA-holder's signature is a curable defect, and an "even assuming" computation is not an admission. On merits, however, Section 50 interest on differential tax paid late through DRC-03 was upheld – there is no power to waive it.

Takeaway: Procedure won; interest on late tax remains payable.

Credit notes count – if issued in time

10. Rajshahi Banijya P Ltd ASSESSEE

GSTAT Kolkata · 07.10.2026 · Export refund – Rule 89(4)

Credit notes issued under Section 34 for the refund period reduce the "adjusted total turnover" in the Rule 89(4) formula. Credit notes issued beyond the Section 34(2) time limit, however, cannot be excluded. Even on recomputation the refund already sanctioned was within the admissible amount; Revenue's appeal dismissed.

Takeaway: Link each credit note to its invoice period.

Covid-era interest relief was always conditional

12. R. Devarasan REVENUE

Madras High Court · 12.10.2026 · Interest on delayed GSTR-3B

The reduced or nil interest under Circular 136/06/2020-GST (Covid-period relief) is available only where returns were filed and tax paid within the notified dates. As the assessee missed those dates, interest for FY 2019-20 was upheld.

Takeaway: Covid-era interest relief was conditional.

From the Bench (contd.)

Tribunal benches find their voice

Pre-2022 e-way bill penalty needs intent

13. Saraswati Motors — ASSESSEE

GSTAT Prayagraj · 09.10.2026 · Section 129

Motorcycles moved on a valid e-invoice but no e-way bill (November 2021). Before 01.01.2022, Section 129(6) led into Section 130, so intent to evade was required. A penalty order passed 57 minutes after the notice was held a nullity under Section 75(4).

Takeaway: Check which version of Section 129 applies to the movement date.

Expired e-way bill: no intent needed

14. Mangal Sponge and Steel P Ltd — REVENUE

GSTAT Raipur · 13.10.2026 · Section 129

Goods intercepted three days after the e-way bill expired, 4 km from the destination. Section 129(1) as it stands does not require intent to evade. The breakdown plea failed on evidence – GPS report of another vehicle, unsigned repair papers – and no extension was sought under Rule 138(10).

Takeaway: Extend the e-way bill; a breakdown story needs proof.

Short trip to the transporter: Part-B can wait

15. Jubilant Agri and Consumer Products Ltd — ASSESSEE

GSTAT Ghaziabad · 01.10.2026 · Rule 138(3)

Goods moving under 50 km within the State from the consignor to the transporter's warehouse fall within the third proviso to Rule 138(3). An omission the Rules expressly permit is not a contravention under Section 129.

Takeaway: Record the transporter's warehouse and distance on the LR.

ITC is tested in total, not head by head

16. Sansco Technologies (Kerala) P Ltd — ASSESSEE

GSTAT Ernakulam · 16.10.2026 · GSTR-2A mismatch

A small CGST/SGST excess was absorbed by unused IGST credit, including import IGST that the portal's comparison report leaves out. Following Rejimon Padickapparambil Alex (Ker HC), the ledger is one wallet with compartments – no short payment, no Section 73.

Takeaway: Reconcile with the latest GSTR-2A and import IGST.

Wrong section in the notice, wrong order

17. Shri Traders — ASSESSEE

GSTAT Ernakulam · 16.10.2026 · Section 75(7)

The notice for 2018-19 relied only on Section 16(2)(aa), which took effect from 01.01.2022; the order confirmed under Section 16(2)(c) instead. Merely reproducing Section 16 in the notice is not a charge – Section 75(7) and Armour Security (SC) applied.

Takeaway: Hold the department to the ground in its notice.

Showroom fit-out credit survives Section 17(5)

18. Oxygen The Digital Shop — ASSESSEE

GSTAT Thiruvananthapuram · 16.10.2026 · Blocked credit

Carpentry and painting for display shelves in rented showrooms. Renovation is "construction" only to the extent of capitalisation; the GST was not added to the asset cost and no depreciation was claimed on it, so Section 17(5)(d) did not apply.

Takeaway: Keep the GST out of the capitalised cost – and get a CA certificate.

No refund cut without RFD-08

19. Vikram Inderjit Kapur (Lavino Kapur) — REMAND

GSTAT Thane · 22.10.2026 · Refund – Rule 92(3)

Thirty-nine refund appeals of an EOU: rejection for "mismatch" without an RFD-08 notice and hearing is void. A hearing at the appellate stage cannot cure the missing pre-decisional notice.

Takeaway: Challenge any refund cut made without RFD-08.

Audit clock runs from the later date

20. Hubergroup India P Ltd — REVENUE

Gujarat High Court · 23.10.2026 · Section 65(4)

Audit "commences" on the later of the date documents are furnished or the date audit begins at the business premises. The officer should tell the taxpayer which documents are still missing, but failing to do so does not void the audit.

Takeaway: Ask in writing which documents are pending.

ALSO THIS MONTH

Sunil Steels (GSTAT TVM, 08.10) – IGST paid under CGST/SGST may be set off. **Shilchar Technologies** (GSTAT Bengaluru, 08.10) – penalty order passed the same day as the notice, and double the amount proposed, set aside. **P.V. Kadam and Sons** (Kar HC, 09.10) – appeal dismissed for non-appearance without reasons remanded. **Blue Star International** (Del HC, 13.10) – Section 155 burden not read down; duplicate DRC-07 to be rectified. **Mustufa Sales Agency** (Guj HC, 16.10) – three hearing notices generated within two minutes; report called for on the portal.

NEW DELHI · 8 OCTOBER 2026

57th GST Council: Highlights

Process reforms across registration, returns, refunds, adjudication, ITC and exports

ARREST POWERS	PROSECUTION THRESHOLD	GENERAL PENALTY
Withdrawn	₹1 Cr → ₹5 Cr	₹25,000 → ₹10,000
Section 69 to be omitted	Section 132 offences narrowed	Maximum under Section 125

NOTICES, PENALTIES & APPEALS

- No show cause notice where total tax involved is below ₹10,000 – applies to pending notices and appeals too.
- Reduced penalty of 5% in non-fraud cases if tax and interest are paid within 30 days (S.73) or 60 days (S.74A) of the order; ₹10,000 minimum penalty removed.
- Penalty deemed a "charge" on voluntary payment within time.
- ₹40 crore cap on pre-deposit for penalty-only appeals; guidelines on quality of notices and orders.

E-WAY BILL & PROSECUTION

- Interception only on specific intelligence, authorised by an officer not below Joint Commissioner.
- No interception by transit States, and no confiscation under Section 130 for goods in transit – unless there is no e-way bill or document.
- Section 132(1)(c) confined to fraudulent ITC without goods, services or invoice.

REFUNDS

- 90% provisional refund sanctioned automatically for zero-rated and inverted duty claims, on system risk evaluation.
- Acknowledgement in 10 days, else deemed; automatic refund of excess cash-ledger balance.
- 1.5-times cap on zero-rated turnover in Rule 89(4)(C) removed.

INPUT TAX CREDIT & EXPORTS

- Section 17(5) relaxed: outdoor catering, free samples, health and life insurance, telecom towers, pipelines, expired goods written off.
- Refund of accumulated ITC on input services (inverted duty) and capital goods (over 60 months).
- Services to foreign branches can qualify as exports – S.2(6)(v) IGST omitted; S.13(3)(a) omitted.

REGISTRATION

- Clear document list in REG-01; automatic acceptance of amendments (except PPoB) and of cancellation applications, in phases.
- Simple registration for small e-commerce sellers using the operator's warehouse as PPoB.

RETURNS

- Alternate mechanism to correct liability and ITC so GSTR-3B aligns with GSTR-1 and GSTR-2B – after public consultation.
- DRC-03 to capture invoice details; new RCM and credit-reversal statements.

1 November 2026	1 April 2027	April 2027 return
ITC on input services from this date qualifies for inverted duty refund	ITC on capital goods from this date qualifies for refund	Alternate amendment mechanism for liability and ITC

Summary of our detailed 10-page highlights, already published – ask for a copy on the Sashthi Tax Updates WhatsApp group. Source: PIB press release, Ministry of Finance, 8 October 2026. These are recommendations; they take effect only through notifications, circulars and amendments.

CENTRAL TAX NOTIFICATIONS · 26 OCTOBER 2026

The Rules Catch Up

Three notifications turn 57th Council decisions into law

3
notifications, 03 to 05

05/2026-CT · CGST (AMENDMENT) RULES, 2026

In force 01.11.2026 unless stated

REGISTRATION · NEW RULE 14B

Sell across States from the operator's warehouse

Suppliers selling through TCS-collecting e-commerce operators may register in a State where they have no premises, declaring the operator's warehouse as principal place of business. B2B tax up to ₹2.5 lakh a month; operator to consent within 7 working days.

CANCELLATION · RULES 20 & 21

Closing a GSTIN without waiting on an officer

Cancellation on request is done by the portal (REG-38) once returns are filed and dues paid, where B2B tax never crossed ₹2.5 lakh a month or GSTR-10 is filed in time. Officer's grounds narrowed to non-filing of returns and missing bank details.

FROM 01.04.2027 · RULES 21A, 22, 23A

Suspension and revocation go automatic

The portal suspends registration for non-filing and lifts it once returns are filed within 30 days. A registration cancelled by the system is revoked automatically when pending returns are filed, within 180 days.

FROM 01.04.2027 · RULE 86A

Credit blocking gets a hearing

Blocking of the electronic credit ledger by order in DRC-26, for one year at most. The taxpayer can object in DRC-27 and must be heard before a decision in DRC-28.

REFUNDS · RULES 89, 90, 91

Wider refunds, faster processing

1.5-times cap in Rule 89(4)(C) removed. Inverted duty refund covers input services (ITC from 01.11.2026) and capital goods (ITC from 01.04.2027, over 60 months). Acknowledgement in 10 days or deemed; provisional RFD-04 by the portal within 3 working days.

RETURNS & OTHER CHANGES

New dates and smaller fixes

GSTR-4 due by 30 June; GSTR-5 by the 13th. ISD rules aligned with Circular 260. E-way bill rule covers metro railway. GST practitioners amend enrolment under new Rule 83C. Refund claims need a no-prosecution declaration.

04/2026-CT · E-INVOICING

E-invoices for RCM and imported services

From **01.01.2027**, e-invoicing extends to reverse-charge purchases from unregistered persons and to import of services. Amends Notification 13/2020-CT.

03/2026-CT · FINANCE ACT, 2026

Act amendments switched on

Sections 153 to 155 of the Finance Act, 2026 come into force on **01.11.2026**.

WHAT TO DO NOW

- Exporters and inverted-duty claimants: recompute refunds for periods from November 2026 – the cap is gone and input services now count.
- Dormant registrations: file pending returns and apply for cancellation – the portal can now close it without an officer.
- Set up RCM and import-of-services e-invoicing before 1 January 2027.

Brief summaries only – read the full notifications on cbic-gst.gov.in before relying on any point.

CBIC CIRCULARS · 26 OCTOBER 2026

From Council to Circular

Eight circulars put the first set of 57th Council decisions into effect

8
circulars, 257 to 264

257/03/2026-GST · REGISTRATION

A rulebook for registration applicants

Prescribed list of documents and premises proof for REG-01. Officers may raise only listed queries, through REG-03; reply in REG-04 within seven working days. Timelines and deemed approval restated; Rule 14A covered.

258/04/2026-GST · NOTICES & ADJUDICATION

No fraud allegation without material

Notices must be specific and quantified; Sections 74/74A(5)(ii) only on material stated in the notice. Personal hearing, reasoned orders, no demand beyond the notice (S.75(7)); limitation taken up first in appeals.

259/05/2026-GST · PRE-DEPOSIT

10% of what you dispute, not what you admit

Explains "admitted" vs "disputed" amounts under Sections 107(6) and 112(8). Refund of pre-deposit through RFD-01 after a favourable order, not to be withheld merely because Revenue plans a further appeal; S.115 interest from each deposit date.

260/06/2026-GST · INPUT SERVICE DISTRIBUTOR

ISD questions settled

Credit distributed under Section 20; the recipient, not the ISD, must satisfy Sections 16 and 17. Excess distribution recoverable under Section 21. Rule 54(1A) documents excluded from turnover and Net ITC for Rule 89(4)/(5) refunds.

261/07/2026-GST · BANKS & NBFCs

The 50% ITC option, explained

Section 17(4) opt-in rules for registrations under one PAN, and how to report availment and reversal in GSTR-3B and IMS. Past reporting not to be viewed adversely where the ITC amount is consistent.

262/08/2026-GST · DEMO VEHICLES

Demo-vehicle credit unblocked for dealers

Para 4.6 of Circular 231/25/2024-GST withdrawn. ITC on demo vehicles bought by authorised dealers under the dealer-agency model is not blocked by Section 17(5)(a); other conditions still apply.

263/09/2026-GST · EXPORT PROCEEDS

Rupee receipts and set-offs count as export proceeds

Receipts through repatriable INR accounts (SNRR, Vostro, NRE) and permitted set-offs satisfy Section 2(6)(iv) IGST for services. For goods, the RBI realisation period applies; no Rule 96B recovery where the AD bank has written off.

264/10/2026-GST · RULE 96(10)

Rule 96(10) gone from the very beginning

Following the Supreme Court in Goodluck India (06.08.2026), the omission of Rule 96(10) – and Rules 89(4A) and 89(4B) – is to be applied from 23.10.2017. Pending demands under these rules should not survive.

WHAT TO DO NOW

- Pending Rule 96(10) / 89(4A) / 89(4B) matters: file Circular 264 with your reply or appeal. Recovery of amounts already paid and concluded cases are not addressed – examine separately.
- Test every fresh notice against Circular 258; review the admitted/disputed split before paying pre-deposit under Circular 259.
- Arrest, prosecution and penalty changes still await amendments to the Act.

All eight circulars are dated 26.10.2026. Read the full text on cbic-gst.gov.in before relying on any point.

KEY DATES & DEADLINES

Mark Your Calendar

When the October changes take effect – and this month's return dates

1 Nov 2026
NN 03 & 05/2026-CT

CGST (Amendment) Rules, 2026 in force: Rule 14B registration through e-commerce warehouses, automatic cancellation on request (Rule 20), narrower cancellation grounds (Rule 21), Rule 83C for GST practitioners.

Refunds: 1.5-times cap in Rule 89(4)(C) removed; ITC on input services from this date counts for inverted duty refund; 10-day acknowledgement and portal-generated provisional refund.

Sections 153 to 155 of the Finance Act, 2026 come into force.

1 Dec 2026
NN 05/2026-CT

New FORM GST RFD-01 and revised refund documentation under Rule 89(2); changes to Rule 44 and FORM GST REG-16 for cancellation.

31 Dec 2026
ANNUAL RETURN

GSTR-9 and GSTR-9C for FY 2025-26.

1 Jan 2027
NN 04/2026-CT

E-invoicing extends to reverse-charge purchases from unregistered persons and to import of services.

1 Apr 2027
NN 05/2026-CT

System-based suspension, cancellation and revocation of registration (Rules 21A, 22, 23A).

Rule 86A credit blocking through DRC-26/27/28, with a one-year limit and a hearing.

ITC on capital goods from this date qualifies for refund, spread over 60 months.

April 2027 return
57TH COUNCIL

Recommended start for the alternate mechanism to correct liability and ITC in returns – to be notified after public consultation.

RETURN DUE DATES · NOVEMBER 2026 (FOR OCTOBER 2026)

10 Nov
GSTR-7 (TDS), GSTR-8 (TCS)

11 Nov
GSTR-1 (monthly)

13 Nov
IFF (QRMP), GSTR-6 (ISD), GSTR-5

20 Nov
GSTR-3B (monthly), GSTR-5A

25 Nov
PMT-06 tax deposit (QRMP)

GSTR-5 moves from the 20th to the 13th under Notification 05/2026-CT. Check the portal for any extension before filing.

Dates are as notified up to 28.10.2026. Council recommendations take effect only when notified.

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