

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. I

Customs Appeal No. 51577 of 2025

(Arising out of Order-in-Appeal No. CCA/IGI/AIRPORT/70/2024-25/3146 dated 07.07.2025 passed by the Principal Commissioner of Customs, (Appeals), New Customs House, New Delhi)

**M/s Muchipara Consumers Co-
Operative Stores Ltd
(through its President)**

16, Sashi Bhushendey Street
Kolkata 700012

..... Appellant

Versus

Commissioner of Customs (Appeals),

Near IGI Airport, New Delhi

..... Respondent

APPEARANCE:

Mr. S. Sunil, Advocate for the Appellant

Mr. Nikhil Mohan Goyal, Authorised Representative for the Department

CORAM :

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

DATE OF HEARING: November 25, 2025

DATE OF HEARING: December 17, 2025

FINAL ORDER NO. 51878/2025

JUSTICE DILIP GUPTA

The appellant participated in an e-auction that was notified on 25.01.2017 to be held on 07.02.2017 for sale of seized/confiscated cigarettes by the Customs Department. The terms and conditions for participation required the bidder to deposit Rs. 25,000/- before auction as security deposit. The highest bidder was also required to deposit a further security deposit within three days from the date of closing of the e-auction. The balance amount of the sale value with duties and taxes was also required to be paid within five days from the date of issuance

of the acceptance letter/sale order. The appellant had deposited Rs. 25,000/- for participating in the auction. The appellant was declared the highest bidder and intimation letter dated 07.02.2017 was issued to the appellant requiring the appellant to deposit an amount of Rs. 29,19,444/- within three days. This amount was also deposited by the appellant on 08.02.2017. Thereafter, the department requested the appellant to deposit the balance amount by a letter dated 14.03.2017. The appellant sent a letter dated 27.03.2023 by e-mail pointing out that the department had not provided the testing report. The appellant also pointed out that life of the cigarette is one year from the date of manufacture and, therefore, this information should also be provided to the appellant. The acceptance letter was issued by the department to the appellant on 28.03.2017.

2. The Central Board of Excise and Customs¹ issued a Circular dated 29.03.2017 regarding disposal of confiscated cigarettes of foreign origin. It provided that the cigarette packets which do not comply with the provisions of laws mentioned in the Circular should not be released for home consumption in the domestic market and should be destroyed.

3. The appellant wrote a letter that it would not be possible for the appellant to lift the cigarette packets as they did not comply with the provisions of laws and requested, by a letter dated 31.03.2017 sent by e-mail, for refund of deposit made by the appellant. This deposit was not refunded and a letter dated 23.06.2017 was sent to the appellant informing him that the deposit was forfeited as the appellant did not deposit the balance amount of the bid within five days from the date of issuance of the acceptance letter.

1 CBEC

4. The appellant also sent a letter dated 17.04.2017 to the department pointing out that the test report did not give the date of manufacture and cigarettes cannot be sold in the market without the manufacture date as that would be in violation of rule 3 of the Cigarettes and other Tobacco Products (Packaging and Labelling) Rules, 2008². The appellant, therefore, pointed out that fresh testing of the cigarettes should be conducted to determine this or the department should confirm the manufacturing date and if that was not possible then to refund the amount deposited by the appellant.

5. In terms of the order dated 14.07.2023 passed by the Delhi High Court in Writ Petition No. 9301 of 2023 filed by the appellant, the appellant filed a refund application before the appropriate authority on 02.08.2023. This application for refund was rejected by the Assistant Commissioner (Refund) by order dated 29.04.2024 for the reason that the amount stands forfeited as the appellant had failed to deposit the balance amount of bid within five days from the date of issuance of the acceptance letter.

6. Feeling aggrieved, the appellant filed an appeal before the Commissioner (Appeals). This appeal was returned by the Commissioner (Appeals) for the reason that he did not have the jurisdiction as the forfeiture was ordered by an equivalent rank Commissioner and for the reason that the dispute was in the nature of a contractual dispute, for which also he did not have the jurisdiction to decide.

7. This order dated 07.07.2025 passed by the Commissioner (Appeals) was assailed by the appellant before the Delhi High Court in Writ Petition No. 14311/2025. This petition was disposed of on 16.09.2025 with the following directions:

2 the 2008 Rules

"14. The Court has heard Id. Counsel for the Parties. The forfeiture of the EMD is by the Commissioner of Customs. Irrespective of the said order, the remedy against the order dated 30th April, 2024 passed by the Assistant Commissioner (Refund) cannot be completely foreclosed insofar as the Petitioner is concerned. The position as it stands is that the order cannot be challenged on merits by the Petitioner before the Commissioner (Appeals) for his refusal to exercise jurisdiction. The Commissioner (Appeals) has also observed that the dispute is in the nature of a contractual dispute, hence he does not have jurisdiction.

15. Keeping both these aspects in mind, this Court is of the view that the Petitioner ought to be permitted, in the unique facts of this case, to challenge the refund order dated 30th April 2024 before an appropriate authority. In the opinion of this Court, presuming the order of forfeiture to be an order by the Commissioner itself and the Commissioner (Appeals) having refused to exercise jurisdiction, **the Petitioner is permitted to approach the Customs, Excise and Service Tax Appellate Tribunal (hereinafter, 'CESTAT') challenging the order dated 30th April 2024 as also the impugned order of the Commissioner (Appeals). The said appeal shall be filed within two weeks. In the said appeal both the orders dated 30th April 2024 and 7th July 2025 shall be annexed and impugned.**

16. The CESTAT shall entertain the appeal on merits and shall comprehensively adjudicate the same as to whether the forfeiture of the EMD amount was in accordance with law or not.

17. Parties to appear before the CESTAT on 13th October 2025."

(emphasis supplied)

8. This appeal has been filed by the appellant pursuant to the directions issued by the Delhi High Court to assail the order dated 30.04.2024 passed by the Assistant Commissioner as also the order dated 07.07.2025 passed by the Commissioner (Appeals).

9. This appeal is, accordingly, being decided in terms of the directions given by the Delhi High Court in the judgment dated 16.09.2025.

10. Shri S. Sunil, learned counsel for the appellant made the following submissions:

(i) In terms of paragraph 6 of the Circular dated 29.03.2017 issued by the CBEC, the cigarette packets which do not comply with the provisions of laws mentioned therein cannot be released for home consumption and should be destroyed. In such circumstances, the appellant was justified in seeking refund of the deposit, but the claim has been rejected for arbitrary reasons;

(ii) It is an admitted position that the cigarette packets that were put for auction did not comply with the laws mentioned in the Circular dated 29.03.2017 issued by the CBEC. The Circular dated 29.03.2017 was issued as some difficulties were being faced in adhering to the requirements spelt out in the earlier Instructions dated 10.02.2010 and, therefore, the Circular would be applicable in the present case;

(iii) Even otherwise, the cigarette packets had not been handed over to the appellant prior to the issuance of the Circular and, therefore, the said Circular dated 29.03.2017 would be applicable;

(iv) The department cannot release the cigarette packets to the appellant after issuance of the Circular dated 29.03.2017 and, therefore, the appellant would be entitled to refund of the deposit amount;

(v) In similar circumstances, the Assistant Commissioner of Customs, Cochin, by order dated 24.05.2018, refunded the amount which was deposited after the highest bid was accepted by the department; and

(vi) The view taken that the security amount stands forfeited as the appellant did not make the deposit of the balance amount within five days is, therefore, clearly not justified.

11. Shri Nikhil Mohan Goyal, learned authorized representative appearing for the department, however, made the following submissions:

(i) Section 27 of the Customs Act, 1962³ provides for refund of duty or interest but in the present case the issue is of refund of earnest money deposited in an auction which is neither duty nor interest and, therefore, the appeal is not maintainable;

(ii) The e-auction notice dated 25.01.2017 for conducting e-auction on 17.02.2017 for the sale of seized/confiscated cigarettes was on the basis of the Instructions dated 10.02.2020 and not the Circular dated 29.03.2017;

(iii) The e-auction notice requires that fit for smoking certificate/ No Objection Certificate is taken by the buyer from the concerned authority and the successful buyer should affix pictorial warning on the packets as per the 2008 Rules;

(iv) The appellant got the cigarettes tested and once they were certified, it was the duty of the appellant to lift the auction goods after making the complete payment; and

(v) In acceptance letter was issued to the appellant on 28.03.2017 requiring the appellant to deposit the balance amount, but the appellant did not do so and sent a mail on 29.03.2017 stating that retesting of the seized cigarettes should be done. It is only on 11.05.2017 that the appellant referred to the CBIC circular dated 29.03.2017.

12. The submissions advanced by the learned counsel for the appellant and the learned authorized representative appearing for the department have been considered.

13. In the present case, the e-auction notice was issued on 25.01.2017 for holding of e-auction on 07.02.2017 for sale of seized/confiscated cigarettes by the Customs Department. The appellant had deposited the initial security deposit of Rs. 25,000/- and also deposited an amount of Rs. 29,19,444/- on 08.02.2017. It is not in

3 the Customs Act

dispute that the appellant did not deposit the balance amount. The acceptance letter was issued by the department to the appellant on 20.03.2017.

14. The relevant portion of rule 3(1) of the 2008 Rules is produced below:

“(1) Every person engaged directly or indirectly in the production, supply, import or distribution of cigarette or any other tobacco product shall ensure that:-

(a) every package of cigarette or any other tobacco product shall have the specified health warning exactly as specified in the Schedule to these rules;

(e) no product shall be sold unless the package contains the specified health warning:

Provided that the specified health warning shall be printed, pasted or affixed on every retail package in which the tobacco product is normally intended for consumer use or retail sale, as well as any other external packaging, such as cartons or boxes and will not include other packaging such as gunny bags.

(h) every package of cigarette or any other tobacco product shall contain the following particulars, namely-

(a) Name of the product;

(b) Name and address of the manufacturer or importer or packer;

(c) Origin of the product (for import);

(d) Quantity of the product;

(e) Date of manufacture; and

(f) Any other matter as may be required by the Central Government in accordance with the international practice.”

15. The appellant had been repeatedly seeking information from the department about the date of manufacture of the seized/confiscated cigarettes as it was a condition prescribed under rule 3 of the 2008 Rules. This information was not supplied by the department to the appellant.

16. However, the CBIC issued a Circular dated 29.03.2017 regarding disposal of confiscated cigarettes of foreign origin. The relevant portion of this Circular is reproduced below:

"Circular No. 9/2017-Cus., dated 29-3-2017

Government of India
Ministry of Finance (Department of Revenue)
Central Board of Excise & Customs, New Delhi

Subject: Disposal of seized/confiscated cigarettes of foreign origin vis-à-vis provisions of the Cigarettes and other Tobacco products (Packaging and Labelling) Rules, 2008.

I am directed to refer to Board's instructions of even no. dated 10-2-2010 on the above mentioned subject. The matter of disposal of seized/confiscated cigarettes has been examined by the Board afresh in view of the suggestions that there are difficulties being faced by the field formations in adhering to the requirements spelt out in the above mentioned Circular and the subsequent statutory provisions on the issue.

2. All tobacco products (whether domestically manufactured and sold or imported) require to comply with the requirements contained in the Cigarettes and other Tobacco Products [(Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003 (COTPA 2003)] and the Rules framed thereunder. Ministry of Health and Family Welfare Vide Notification GSR 727(E), dated 15-10-2014 notified the Cigarettes and other Tobacco Products (Packaging and Labelling) Amendment (COTP) Rules, 2014, which came into effect from 1-4-2016 [G.S.R. 739(E), dated 24-9-2015]. The COTP Rules are strict in nature and their compliance requires that the printing of pictorial and textual warning on cigarette packets is in specified format, colours, resolution, font and language.

3. The Legal Metrology Act, 2009 and the Legal Metrology (Packaged Commodities) Rules, 2011 apply to packaged commodity which includes cigarettes. As the imported cigarette packs are intended for retail sale, they are covered **under the Legal Metrology (Packaged Commodity) Rules, 2011 which require a declaration on the packs containing the name and address of the manufacturer or importer or packer, quantity of the product, month and year of manufacturing or pre-**

packing or importation, the retail sale price, etc. In terms of the said Act and Rules it is illegal to manufacture, pack, sell, import, distribute, deliver, offer, expose or possess for sale any pre-packaged commodity unless the package is in such standard quantities or number and bears thereon such declarations and particulars in such a manner as prescribed.

4. Rule 11(1) of the IPR (Imported Goods) Enforcement Rules, 2007, provides that where it is found that the goods detained or seized have infringed intellectual property rights, and have been confiscated under section 111(d) of Customs Act, 1962 and no legal proceedings are pending in relation to such determination, the Deputy/Assistant Commissioner of Customs, as the case may be, shall destroy the goods under official supervision or dispose them outside the normal channels of commerce after obtaining "no objection or concurrence of the right holder or his authorised representative.

5. In view of the above, the field formations may refer to the following guidelines while disposing of illicitly imported cigarettes, which are seized/confiscated,

i. The cigarette packets shall have, inter alia, specified health warning to cover 85% of the principal display area of the package; 60% shall cover pictorial warning and 25% shall cover textual health warning; the placement of the warning; the language to be used on the package; every package of cigarette should have name of the product; name and address of the manufacturer or importer or packer, origin of the product (for import); quantity of the product and date of manufacture [Cigarettes and other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution Act, 2003 (COTPA 2003) and rules may be referred].

ii. Cigarette packets shall have the name and address of the manufacturer or packer or importer and the month and year in which the commodity is manufactured or pre-packed or imported [Legal Metrology (Packaged Commodity) Rules, 2011 refers).

5.1 Such cigarettes should be disposed of by sale to NCCF/Kendriya Bhandar and other Consumer Cooperatives (refer to Circular No. 39/2016-Customs, dated 26-8-2016) or by e-auction.

6. The cigarette packets which do not comply with the provisions of laws as discussed above should not be released for home consumption in the domestic market and should be destroyed. Such destruction shall be carried out in compliance of pollution control laws that are in force in consultation with the respective State Pollution Control Boards.

7. Every seizure must be investigated with regard to counterfeiting and where found to be illicitly manufactured they must be destroyed in terms Rule 11 of Intellectual Property Rights Rules, 2007 (IPR Rules), which is the responsibility of the Right Holder. In cases where such counterfeit goods are restricted, the customs law does not permit their release into the market for consumption.”

(emphasis supplied)

17. As would be seen, the Circular dated 29.03.2017 was issued since difficulties were being faced by the field formations in adhering to the requirements spelt out in the Instructions dated 10.02.2010 and the subsequent statutory provisions on the issue relating to disposal of seized/confiscated cigarettes of foreign origin. The Circular provides that all tobacco products, whether domestically manufactured or imported, require to comply with the Cigarettes and other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003 (COTPA 2003) and the Rules framed thereunder. It also provides that the Cigarettes and other Tobacco Products (Packaging and Labelling) Amendment Rules, 2014 are strict in nature and their compliance requires that the printing of pictorial textual warning on cigarette packet is in specified format. The Circular also refers to the Legal Metrology Act, 2009 and the Legal Metrology (Packaged Commodities) Rules, 2011 applied to package commodity which includes cigarettes. The rules require a declaration on the bags containing the name and address of the manufacturer or importer or packer, quantity of the product, month and year of manufacturing or pre-packing or importation. In view of the aforesaid,

the Circular provides that cigarette packets shall have the name and address of the manufacturer of packer or importer and the month and year in which the commodities manufactured or pre-packed. Such cigarettes can be disposed of by sale or by e-auction but cigarette packets which do not comply with the aforesaid provisions should not be released for home consumption in the domestic market and should be destroyed.

18. In the present case, the cigarettes had not been released to the appellant. After the acceptance letter was issued to the appellant on 28.03.2017, the Circular dated 29.03.2017 had come into force which only addressed the difficulties faced in implementation of the earlier Instructions dated 10.02.2010.

19. It is not the case of the department that the cigarette packets contain the name and address of the manufacturer or packer or importer and the month and year in which the commodity was manufactured, which is requirement of the 2008 Rules as amended in 2011 and 2014. In such circumstances, the cigarette packets cannot be released for home consumption in the domestic market and have to be destroyed. Though the Circular dated 29.03.2017 was issued after the e-auction notice was issued on 25.01.2017, but it would be applicable in the present case as the goods had not been released to the appellant when the Circular was issued. This apart, Circular only addresses the difficulties that were faced by the field department while implementing the earlier Instructions 10.02.2010. In such circumstances, these cigarette packets that are still with the department have to be destroyed.

20. The appellant had been repeatedly asking the department to refund the amount already deposited by the appellant since the cigarette

packets that were to be e-auctioned could not be released for home consumption.

21. In this connection, it may be pertinent to refer to the order dated 24.05.2018 passed by the Assistant Commissioner of Customs, Customs House, Kochi⁴ ordering refund of the bid amount to M/s Ahad Traders in respect of the e-auction held on 30.01.2017. The relevant portion of the order is reproduced below:

"1. M/s Ahad Traders, Aqsa Aanzil "D" Block, Room No. 231, Floor, Maulana Azad Road, Mumbai 400 008 (herein after referred to as "the party"), filed an application vide their letter dated 30.04.2018 (received in the office on 07.05.2018) for refund of Rs.91,39,404/- being, auction amount paid covered under Lot No. 20/2016 in the e-auction held on 30.01.2017.

2. As a part of disposal of seized/ confiscated cigarettes of foreign origin the disposal unit of Custom House has put for e-auction of cigarettes of foreign origin through M/s MSTC Ltd, the designated agency for conducting e-auction on behalf of Custom House. Accordingly, M/s Ahad Traders was accepted by approval committee being the highest bidder and they remitted the bid amount of Rs.93,27,111/- vide 3 Challans i.e. CM 153/15.2.2017 for Rs.23,31,778/-, CM 154/15.02.2017 for Rs. 25,000/- and CM 231/21.02.2017 for Rs. 69,70,333/- and **MSTC has issued delivery order in favour of M/s Ahad Traders with last date to take delivery of the goods on 06.03.2017.** As per the condition incorporated in the auction the successful bidder has to observe the "Cigarettes and other tobacco products (Pkg and labeling) Amendment (COTP) Rules 2014" and their compliance requires that the printing of pictorial and textual warning on cigarette packages in special format color, resolution, font, language etc.

3. **Since M/s Ahad Traders has not taken delivery of the goods this office vide letter dated 09.06.2017 has directed to take delivery of the goods immediately failing which EMD will be forfeited and the auction will be cancelled. M/s Ahad Traders vide e-mail dated 27.07.2017 has stated that as per CBEC circular 09/2017 dated 27.03.2017 stipulates that "the Legal Metrology Act, 2009 and the Legal Metrology (Packed Commodities) Rules 2011" apply to packed commodity which includes cigarettes**

4 the Assistant Commissioner

and in terms of the said Act and Rules it is illegal to sell cigarettes without such declarations and particulars as prescribed vide above Act. They also stated that with advent of GST Rules there is general confusion about the interstate movement of the goods and in view of above of said problems they requested for more time find solutions to the problems they are facing."

FINDINGS

10. I have gone through the facts and records of the case. I find that as part of disposal of seized confiscated cigarettes of foreign origin the disposal unit of Custom House has put for e-auction of cigarettes of foreign origin through M/s MSTC Ltd. the designated agency for conducting e-auction on behalf of Custom House. **Accordingly, M/s Ahad Traders was accepted by approval committee being the highest bidder and they remitted the bid amount of Rs.93,27,111/- vide 3 challans i.e. CM 153/15.2.2017 for Rs. 23,31,778/-. CM 154 15.02.2017 for Rs. 25.000/- and CM 231/21.02.2017 for Rs.69.70,333/- and MSTC has issued delivery order in favour of M/s Ahad Traders with last date to take delivery of the goods on 06.03.2017.** As per the condition incorporated in the auction the successful bidder has to observe the "Cigarettes and other tobacco products (Pkg and labeling) Amendment (COTP) Rules 2014" and their compliance requires that the printing of pictorial and textual warning on cigarette packages in special format, color, resolution font, language etc. **I find that M/s Ahad Traders vide letter dated 03.01.2018 has requested the Commissioner of Customs of refund the bid amount deposited by them as they are not in a position to take delivery of the goods in view of the Legal Metrology Rules 2004, date of manufacture and date of expiry are mandatory requirements on the retail packets of cigarettes.**

11. I find the matter has been referred to a Senior Standing Counsel for a legal opinion. The Senior Standing Counsel in his legal opinion on the sale of cigarette through auction has clearly opined that the whole auction proceedings were vitiated since the whole auction proceedings did not confirm to the provisions of law governing the trade, commerce, production, supply or distribution of cigarettes. I find that subsequent to legal opinion and directions from Chief Commissioner, Commissioner of Customs vide orders dated 18.04.2018 in file S31/01/2017 Pr Cus approved the refund of the bid amount of Rs. 93,27,111/- after deducting auction charges of Rs.1.87,707/- of Rs.91,39,404/-.

12. I find that the Internal Audit Department has given their concurrence for the sanction of above refund. In view of the above findings I pass the following order:-

ORDER

13. An amount of Rs. 91,39,404/- (Rupees Ninety One Lakhs Thirty Nine Thousand Four Hundred and Four only), is sanctioned as refund of Bid amount (comes after deducting auction charges), to the party, M/s Ahad Traders, Aqsa Aanzil "D" Block, Room No. 231, 2nd Floor, Maulana Azad Road, Mumbai 400 008."

(emphasis supplied)

22. A perusal of the aforesaid order shows that here also the auction notice was issued prior to 29.03.2017 and the letter to take delivery of the goods was also issued requiring the auction purchaser to take delivery of the goods by 06.03.2017. The contention of the auction purchaser that in terms of the Circular dated 29.03.2017, delivery would not be possible because the provisions cited in the Circular had not been complied with, was accepted by the Chief Commissioner in terms of the legal advice tendered and the amount was refunded. There is nothing on the record to show that the aforesaid order passed by the Assistant Commissioner on 24.05.2018 has been set aside in any proceedings.

23. On the same parity and for the reasons stated above, the appellant would also be entitled for refund of the amount deposited.

24. It is, therefore, not possible to accept the contention advanced by the learned authorized representative appearing for the department that the Circular dated 29.03.2017 would not be applicable in the present case because the auction was conducted prior to 29.03.2017. The auction notice may have required the appellant to perform certain acts but when the mandatory condition specified in the Rules and the Circular are not satisfied on the cigarettes packets that have been confiscated, the cigarette packets cannot be released in favour of the appellant and have to be destroyed.

25. It is also not possible to accept the contention of the learned authorized representative appearing for the department that this Tribunal would have no jurisdiction to grant refund of the amount deposited by the appellant towards e-auction since section 27 of the Customs Act deals with refund of duty and interest for the reason that this appeal has been heard in terms of the directions issued by the Delhi High Court in the Writ Petition filed by the appellant.

26. The appellant would, therefore, clearly entitled to refund of the amount of Rs. 25,000/- deposited by the appellant for participating in the bid and the amount of Rs. 29,19,444/- subsequently deposited by the appellant. This amount could not have been forfeited merely because the appellant failed to pay the balance amount.

27. Learned counsel for the appellant also submitted that the appellant would be entitled to interest on the amount deposited by the appellant towards the e-auction. According to the learned counsel for the appellant this amount could not have been retained by the department and should have been refunded since the cigarette packets could not have been put to e-auction and should have been destroyed.

28. It has been found as a fact that the cigarette packets could not have been put to auction and should have been destroyed. The appellant right from the beginning had been asking the department to refund the amount but that was not done. In the similar circumstances, in the matter of M/s Ahad Traders, the department refunded the amount by an order dated 24.05.2018. The appellant would, therefore, be entitled to claim interest on the amount deposited by the appellant towards the e-auction.

29. It is, therefore, not possible to sustain the order dated 29.04.2024 passed by the Assistant Commissioner and the order dated 07.07.2025

passed by the Commissioner (Appeals). They are, accordingly, set aside and a direction is issued to the department to refund the amount deposited by the appellant in the e-auction held on 07.02.2017 with interest rate of 6% per annum from the date of deposit till the date of payment. The appeal is, accordingly, allowed.

(order pronounced in the open court on 17.12.2025)

(JUSTICE DILIP GUPTA)
PRESIDENT

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

Shenaj