



ERNAKULAM BRANCH OF
SICASA

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA



MEERAKI

**SELF-DRIVEN VEHICLES & DRONES: THE
FUTURE OF TRANSPORTATION**
-HARSHA SAI DEVATHI

APPEAL MECHANISM UNDER GST
-HANAN SUHANA

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Word.of.the.Month

CESSATION

THE FACT OR PROCESS OF ENDING
OR
BEING BROUGHT TO AN END

CHAIRMAN'S MESSAGE



CA SURESH G

DEAR STUDENTS

THIS IS MY LAST MESSAGE TO YOU IN MY CAPACITY AS THE CHAIRMAN OF SICASA, ERNAKULAM BRANCH. I AM LAYING DOWN MY POSITION WITH A SENSE OF SATISFACTION. ONE YEAR HAS GONE BY IN A JIFFY, YET COLLECTIVELY WE ACHIEVED SOMETHING, WHICH GIVES SOME KIND OF SATISFACTION FOR ALL OF US. I WOULD SAY, I THOROUGHLY ENJOYED ONE YEAR OF MY CHAIRMANSHIP, ESPECIALLY THE CORDIAL RELATIONS WITH ALL OF MY STUDENTS. I HOPE I WAS ABLE TO INSTILL A SENSE OF SATISFACTION IN THE MINDS OF ALL STUDENTS, ESPECIALLY SICASA MANAGING COMMITTEE MEMBERS, WITH WHOM I WAS HAVING CLOSE ASSOCIATION FOR A YEAR. WE WON A LOT OF ACCOLADES FROM OTHER BRANCHES OF SICASA, WITH THE COLLECTIVE EFFORTS OF ALL OUR STUDENTS. ALL PRINCIPALS OF OUR STUDENTS WERE SO HELPFUL AND THEY EXTENDED ALL KINDS OF SUPPORT BOTH IN TERMS OF MONEY AND SENDING THEIR STUDENTS FOR VARIOUS PROGRAMMES. OUR "STUDENTS MEGA CONFERENCE" WAS A RUNAWAY SUCCESS IN TERMS OF CONTENT, QUALITY OF PROGRAMMES AND PARTICIPATION OF STUDENTS.

IT IS GRATIFYING TO NOTE THAT SOME OF OUR STUDENTS QUALIFIED CA EXAMS WITH FLYING COLOURS. THOSE WHO COULD NOT SEE THROUGH THE PRISM OF SUCCESS, PLEASE REMEMBER THE QUOTE "OPPORTUNITIES DON'T HAPPEN, YOU NEED TO CREATE THEM". WE CAN CHASE AND TASTE SUCCESS ONLY THROUGH RELENTLESS HARD WORK, SHEER PERSEVERANCE AND THE RIGHT VISION ABOUT OUR FUTURE.

I TAKE THIS OPPORTUNITY TO THANK ALL THOSE WHO SUPPORTED ME IN CARRYING OUT ACTIVITIES AS CHAIRMAN OF SICASA ERNAKULAM BRANCH. FIRST AND FOREMOST I WISH TO THANK BOTH BINJOEL P JOHN AND POORNEDU M NAIR, VICE CHAIRMAN AND SECRETARY RESPECTIVELY OF ERNAKULAM BRANCH OF SICASA OF ICAI. THEY WERE PILLARS OF SUPPORT TO ME, WHATEVER WE HAVE

DONE SO FAR IT IS BECAUSE OF THEIR UNSTINTED AND COLLECTIVE SUPPORT. I WISH TO THANK ALL OTHER SICASA COMMITTEE MEMBERS WHO PUT IN THEIR HARD WORK TO MAKE ALL OUR PROGRAMMES SUCCESSFUL. I ALSO WISH TO THANK ALL STUDENTS WHO TURNED IN LARGE NUMBERS FOR VARIOUS PROGRAMMES BOTH ONLINE AND OFFLINE. I WOULD BE DOING INJUSTICE UNLESS I ACKNOWLEDGE THE SUPPORT OF THE ENTIRE TEAM OF ERNAKULAM MANAGING COMMITTEE MEMBERS AND ALL OUR BRANCH STAFF FOR THEIR EFFORTS.

I WISH TO DEDICATE WHATEVER SUCCESS I HAVE ACHIEVED AS THE CHAIRMAN OF ERNAKULAM BRANCH OF SICASA OF ICAI TO THE ENTIRE TEAM OF MANAGING COMMITTEE MEMBERS OF ERNAKULAM BRANCH OF SIRC OF ICAI, BRANCH STAFF AND MANAGING COMMITTEE MEMBERS OF SICACA OF ERNAKULAM BRANCH OF ICAI.

"NOTHING IN THE WORLD CAN TAKE THE PLACE OF PERSISTENCE. TALENT WILL NOT; NOTHING IS MORE COMMON THAN UNSUCCESSFUL MEN WITH TALENT. GENIUS WILL NOT; UNREWARDED GENIUS IS ALMOST A PROVERB. EDUCATION WILL NOT; THE WORLD IS FULL OF EDUCATED DERELICTS. THE SLOGAN 'PRESS ON' HAS SOLVED AND ALWAYS WILL SOLVE THE PROBLEMS OF THE HUMAN RACE."
—CALVIN COOLIDGE

HAPPY READING!!!!!!!

SECRETARY'S REPORT

WITH THAT WE HAVE COME TO THE END OF AN AMAZING YEAR HERE AT ERNAKULAM SICASA. THE MONTH OF JANUARY HOLDS A LOT OF JOY AS WE SUCCESSFULLY COMPLETED THE CONDUCTION OF ALL THE EVENTS WE HAD LINED UP FOR THE YEAR. WE ENDED WITH THE BIGGEST BANG BY CONDUCTING "DYUTHI"-THE 2-DAY MEGA CA STUDENTS' CONFERENCE WHICH WAS ATTENDED BY MORE THAN 600 STUDENTS FROM ALL OVER THE STATE. WE ALSO HAD THE PRIVILEGE OF HOSTING SOME OF THE GREATEST MINDS OF THE NATION. WITH MORE THAN 5 TECHNICAL SESSIONS INCLUDING AUDITING, INFORMATION TECHNOLOGY, STRATEGIC MANAGEMENT, GST AND A NEW SESSION CALLED WORLD AT 2023 WHERE IN THE CURRENT RELEVANT TOPICS WERE CHOSEN AND DISCUSSED BY THE PAPER PRESENTERS.



POORNENDU M NAIR
SRO 0599836

ALONG WITH THE TECHNICAL SESSIONS, FOR THE FIRST TIME EVER IN THE HISTORY OF ANY CONFERENCES CONDUCTED IN KERALA, WE INTRODUCED "MANTRA" - THE MANAGEMENT FEST WHERE STUDENTS PARTICIPATED IN DEBATE COMPETITIONS, GROUP DISCUSSIONS, STRESS INTERVIEWS AND WHAT NOT. OUR EVENT WAS GRACED BY THE CHAIRMAN OF BOS-SSEB CA SUSHIL KUMAR GOYAL AND THE CHAIRMAN OF BOS-ACADEMICS CA DAYANIWAS SHARMA. WHAT MORE COULD WE HAVE ASKED FOR? WE HAD ALSO CONDUCTED SEMINARS ON CODE OF ETHICS AND ON HOW TO HANDLE THE MAY 2023 EXAMINATIONS. FOR THE CO-CURRICULAR NEEDS AND TO ENHANCE THE SPEAKING SKILLS OF THE STUDENTS, WE ALSO CONDUCTED A BOOK REVIEW COMPETITION AND A SHORT-FILM REVIEW COMPETITION IN COLLABORATION WITH OUR TOASTMASTERS CLUB "CASK ORATORS". SINCE THE STRESS LEVEL WAS HIGH WITH THE EXAM RESULTS DECLARED IN THE SAME MONTH, WE ALSO CONDUCTED AN OPEN MIC AT THE BRANCH WITH SONG AND STAND-UP COMEDY OPEN FOR ALL THE STUDENTS.

JANUARY WAS ALSO AN EMOTIONAL MONTH FOR US SINCE THIS IS THE LAST OFFICIAL MONTH OF THE WORKING OF OUR PRESENT COMMITTEE. WE HAVE PEOPLE SAYING THEIR FINAL ADIEU TO THE COMMITTEE THEY'VE BEEN A PART OF FOR ALMOST 3 YEARS, PEOPLE JOINING AFRESH, NEW IDEAS AND OPINIONS BEING LAUNCHED AND POSITIONS CHANGING. WITH ALL THESE CHANGES TAKING PLACE, ONE THING WHICH I AM SURE WILL NOT CHANGE, IS THE CONSTANT SUPPORT EVERYONE HAS BEEN GIVING OUR BRANCH WHETHER IT BE MEMBERS OR STUDENTS AND WE ARE ETERNALLY GRATEFUL FOR IT ALL. THIS YEAR HAS BEEN A ROLLER COASTER BUT I COULDN'T HAVE ASKED FOR A BETTER ONE AND A BETTER TEAM. EXTREMELY HONORED TO BE A PART OF THIS AMAZING COMMITTEE AND BRANCH.

ONCE AGAIN WISHING THE UPCOMING COMMITTEE ALL THE VERY BEST AND WISHING YOU ALL A GREAT YEAR AHEAD!

VICE CHAIRMAN'S REPORT

DEAR READERS,

THE MONTH OF JANUARY WAS FUN-FILLED HERE AT ERNAKULAM SICASA. WE HOSTED SEVERAL EVENTS THAT WERE WELL-RECEIVED BY THE STUDENTS. THE MEGA CA STUDENTS CONFERENCE WAS A HUGE SUCCESS, PROVIDING STUDENTS WITH AN OPPORTUNITY TO LEARN ABOUT THE LATEST DEVELOPMENTS IN THE FIELD OF FINANCE AND ACCOUNTING AND NETWORK WITH THEIR PEERS. WE ALSO CONDUCTED A MANAGEMENT FEST WHICH CAN BRUSH UP THE STUDENTS' ENTREPRENEURIAL AND ORGANISATIONAL SKILLS. WE WERE BLESSED WITH THE PRESENCE OF THE CHAIRMAN OF BOARD OF STUDIES-SSEB- CA SUSHIL KUMAR GOYAL AND THE CHAIRMAN OF BOARD OF STUDIES- ACADEMICS - CA DAYANIWAS SHARMA. IN ADDITION, THE BRANCH ALSO HOSTED A BOOK REVIEW COMPETITION, A SHORT FILM REVIEW COMPETITION, AND AN OPEN MIC WITH A COMEDY LOUNGE.



BINJOEL P JOHN
SRO 0680795

THESE EVENTS PROVIDED STUDENTS WITH AN OPPORTUNITY TO SHOWCASE THEIR TALENTS AND HAVE A GREAT TIME IN A RELAXED AND ENJOYABLE SETTING. THE COMEDY LOUNGE WAS PARTICULARLY HILARIOUS, PROVIDING STUDENTS WITH A MUCH-NEEDED BREAK FROM THE DEMANDS OF THEIR PROFESSIONAL LIVES.

OVERALL, THE EVENTS HELD IN JANUARY WERE A GREAT SUCCESS, PROVIDING STUDENTS WITH OPPORTUNITIES TO LEARN, NETWORK, AND HAVE A GREAT TIME. THE BRANCH WILL CONTINUE TO WORK TOWARDS PROVIDING ITS STUDENTS WITH A RANGE OF ACTIVITIES THAT SUPPORT THEIR PROFESSIONAL AND PERSONAL DEVELOPMENT.

THANK YOU FOR YOUR CONTINUED SUPPORT OF THE ERNAKULAM BRANCH OF SICASA.



SHOAB SHOUKATH



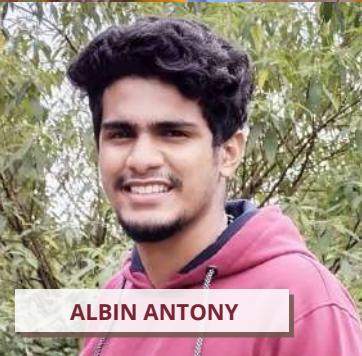
SUMI SUNNY



DEVIKA NISHU



SRUTHI RAMANATHAN



ALBIN ANTONY



ANOOP V A

Editor's Note

JANUARY. THE MONTH OF FRESH BEGINNINGS. AT THE STROKE OF MIDNIGHT, A NEW YEAR IS BORN WITH NEW HOPES AND AMBITIONS. NEW YEAR'S CELEBRATIONS VARY FROM CULTURE TO CULTURE AND AMONG PEOPLE. MANY CITIES HOST FIREWORKS DISPLAYS TO CELEBRATE THE ARRIVAL OF THE NEW YEAR, OFTEN ACCOMPANIED BY MUSIC AND FESTIVITIES. SOME RELIGIOUS COMMUNITIES HOLD SPECIAL SERVICES ON NEW YEAR'S EVE TO REFLECT ON THE PAST YEAR AND GIVE THANKS FOR BLESSINGS RECEIVED. CONDUCTING CULTURAL EVENTS AND SPORTS EVENTS SUCH AS PARADES AND TRADITIONAL DANCE PERFORMANCES OR MARATHONS AND OUTDOOR GAME, TO CELEBRATE THE NEW YEARWHILE SOME PEOPLE ATTEND PARTIES TO CELEBRATE THE NEW YEAR, WITH FOOD, DRINKS, MUSIC, AND DANCING BEING A BIG PART OF THE FESTIVITIES, OTHERS GATHER WITH CLOSE FRIENDS AND FAMILY ENJOYING THE COZINESS OF HOME. IN MANY PLACES, FIREWORKS DISPLAYS ARE HELD AT MIDNIGHT TO MARK THE ARRIVAL OF THE NEW YEAR.

THE ERNAKULAM BRANCH OF SICASA CONDUCTED ITS 2 DAY CA STUDENTS' CONFERENCE 2022-23, DYUTHI ON JANUARY 11TH AND 12TH. DYUTHI PROVIDED A PLATFORM FOR ASPIRING STUDENTS TO PRESENT THEIR PAPERS ON TECHNICAL TOPICS OF AUDITING, GST, ETC. AND EVEN NON TECHNICAL MATTERS TO THEIR PEERS AND TO THE ACADEMIC COMMUNITY. IT ALSO PROVIDED AN EXCELLENT OPPORTUNITY FOR THE PAPER PRESENTERS AS WELL AS THE VIEWERS TO NETWORK WITH OTHER STUDENTS, LEARN MORE ABOUT THE CA COMMUNITY AND RECEIVE FEEDBACK ON THEIR OWN WORK.

THE ORAL PRESENTATIONS AND SPEECHES PROVIDED EVERY PAPER PRESENTER WITH VALUABLE EXPERIENCE IN PRESENTING THEIR WORK IN A PROFESSIONAL SETTING. IN ADDITION, THE CORPORATE WIZARD AND CHAMPION ENTREPRENEURS EVENTS CONDUCTED TOGETHER WITH THE CONFERENCE ENABLED THE PR TICIPANTS TO DEVELOP ENTREPRENEURIAL LOGIC, CRITICAL THINKING AND COMMUNICATION SKILLS.

AS WE ALL STEP INTO 2023, WE FROM THE EDITORIAL TEAM WISH YOU ALL A HAPPY NEW YEAR FILLED WITH JOY, PEACE, AND PROSPERITY. MAY THE COMING YEAR BRING YOU SUCCESS IN ALL YOUR ENDEAVORS AND MAY YOUR DREAMS COME TRUE. CHEERS TO A WONDERFUL YEAR AHEAD!

SELF-DRIVEN VEHICLES & DRONES: THE FUTURE OF TRANSPORTATION

-HARSHA SAI DEVATHI [SR00665001]

Introduction

Research and development of autonomous self-driving robotic vehicles by using robotics research and development results and application started in Japan in the '90s. Autonomous self-driving vehicles are not only a development but a revolution itself. Self-Driving robotic vehicles are set to revolutionize the way we live.

This is transformational technology, on the cutting-edge of robotics, machine learning, software engineering, and mechanical engineering. Autonomous self-driving robotic vehicles on the road are able to navigate, perceive and appreciate the environment without human intervention. Not only are almost all major car makers investing in autonomous vehicles technology, but Forbes predicts there are more than 1700 start-ups determined to disrupt the car and drone industry. An Autonomous vehicle is essentially any vehicle that can move from point to point without human conduction.

Forbes reports that over 1,700 start-ups aim to disrupt the automotive industry with autonomous vehicles (AVS). AVs could free up to 50 minutes a day in commuting time for users. They could potentially reduce the need for parking space by over 5.7 billion square meters.

How do Autonomous Cars Works?

Autonomous cars use Connected Intelligent Transport Systems (C-ITS) to detect their surroundings and to drive without human input.

In 2014, in terms of automation, International has defined the standards of autonomous self-driving robotic cars/vehicles were standardized. A classification system with six levels – ranging from fully manual to fully automated systems – was published in 2014 by SAE (Society of Automotive Engineers) International new standard J3016.

Are Automated Cars being Safe?

- U.S. drivers feel less safe sharing the road with self-driving cars.
- 78% of U.S. drivers are afraid of riding in a self-driving car.
- As 81% of car crashes are caused by human error, artificial intelligence technology may eliminate much of the danger. Experts believe that AV technologies are strongly likely to improve road safety rather than worsen it.

The Future of Transportation:

- Safety: Self-driving cars will reduce the number of accidents on the road as they can react more quickly than human drivers.
- Efficiency: Self-driving cars have been proven to be safer than human-driven vehicles, which means you can use them for longer periods without being tired or distracted by your phone. They also consume less fuel and emit fewer emissions, so they are better for the environment.

- Reduce parking problems: Self-driving vehicles can park themselves undesignated areas so they won't be blocking traffic while you're waiting for your ride.
- Reduce running costs: The cost of buying fuel, electricity, or leasing parking space will all be reduced by having an autonomous vehicle
- Autonomous Vehicles cleaner and quieter: The technology already exists in many forms, but there is still some way to go before we have cities full of driverless vehicles. There are advantages and disadvantages to a world dominated by autonomous vehicles. Some of the advantages include quieter and less polluted urban areas, thanks to the fact almost all autonomous car technology is being built for electric vehicles. AVs also have the potential to reduce commute times if they are used in conjunction with special underground tunnels or built into a ride-sharing system.
- Transport could radically drop in price: Other brilliant advantages are that taxis and transport may become cheaper as efficient electric transportation becomes available. However, with this comes the downside that many transport-related jobs could potentially be lost forever. There are also concerns that IoT connected transport systems could be vulnerable to hackers. There is no doubt the impact of autonomous vehicles is going to be huge. Almost every aspect of cities will be touched by a rise in autonomous vehicles. Just how this will look like is unknown, but AVs are definitely on their way.

Role of Autonomous Vehicles in the Logistics:

- It is expected that automation in long haul freight trucks will make long-distance transits less expensive, more secure, with less carbon footprint.
- This technology will help drivers dodge hurdles by computing the most secure moves in any situation, reducing the number of accidents.
- Worldwide driver lack issue: The number of qualified drivers in the shipping business is less due to demographics. Using self-driving trucks could fill this gap. Self-driving trucks could assist more older drivers or individuals with handicaps and give them a job opportunity.
- Reducing Transport Expenses in Logistics: The trucks will be able to realize how to change courses to prevent delays, and they will consistently drive at ideal speed. Each truck needs a full-time driver, and this driver needs to take breaks to rest or eat. An independent truck can hypothetically drive 24 hours per day 365 days every year. If the products could be moved without a driver, the working expenses for cargo sending organizations would be decreased by up to 40 %.

Truck Platooning

- Automated shipping can permit the formation of platoons of trucks effectively a few trucks going on a similar course are arranged through M2M correspondence to shape a unit.

To continue reading:

http://www.sicasaernakulam.in/View_Article.php?article_id=37%27&Month=February&Year=%202023

APPEAL MECHANISM UNDER GST

-HANAN SUHANA [SRO0675563]

'Section 107(1), The Goods and Services Act, 2017

Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.'

Section 107(4), The Goods and Services Act, 2017

'The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a further period of one month.'

Section 107(6), The Goods and Services Act, 2017

No appeal shall be filed under sub-section (1), unless the appellant has paid—

- (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and
- (b) a sum equal to ten per cent. of the remaining amount of tax in dispute arising from the said order, in relation to which the appeal has been filed.-7

What do you mean by an appeal?

Any legal appeal is an attempt to have the judgement of a lower court reconsidered in front of a higher court. When there are any legal difficulties or disputes, appeals are made. Under GST act, any person aggrieved with the order passed by an adjudicating authority can file an appeal in GST before the First Appellate Authority. Adjudicating Authority is the authority which passes an order or decision against which we appeal.

Who can file an appeal in GST to the Appellate Authority?

Any taxpayer or an unregistered person aggrieved by any decision or order passed against him by an adjudicating authority, may appeal to the Appellate Authority, within three months from the date on which the said decision or order is communicated to such person shall file appeal in Form GST APL-01, along with relevant documents and prescribed fees. However, fees won't be charged in cases where an officer or the Commissioner of GST is appealing.

Who cannot file an appeal under GST??

Appealable orders are prescribed under Order 43, R.I. However, appeals cannot be filed based on any order enlisted in clause (a) and from any order passed in appeal under section 100.

What is the time limit for filing an appeal in GST?

The appeal needs to be filed within three months from the date of communication of order by the adjudicating authority. However, under the rule of condonation appeal filing delays, a maximum of one further month is permitted, and that is only after providing a valid justification for the delay and supporting documentation.

When can the appeal NOT be filed?

The following decisions made by a GST officer cannot be appealed:

- Order to transfer the proceedings from one officer to another officer;

- Order to seize or retain books of account and other documents;
- Order sanctioning prosecution under the Act; or
- Order allowing payment of tax and other amounts in instalments.

What are Appealable orders?

Listed below are the orders against which the aggrieved person can file an appeal:

- Enforcement Order
- Assessment or Demand Order
- Registration Order
- Refund Order
- Assessment Non-Demand Order
- LUT Order.

Important points to be noted before drafting grounds of GST Appeal

Before drafting the grounds of appeal, one must carry out an in-depth study of all the documents including - the GST Returns, copies of communications received from the proper officer timely, copies of SCN (show cause notice), replies filed in response to the SCN, copies of proceedings/orders or decision passed by the adjudicating authority, copy of the appellate order. In order to prepare for drafting grounds of a GST appeal, having the documentation in place is extremely important.

Grounds of appeal in GST

It represents the issues which show the nature of the dispute between the assessee and the revenue. A ground of appeal is in the nature of a claim thus, it is distinguished from arguments because arguments are made in support of the claim. There may be several arguments in support of a claim and all the arguments cannot form the ground of appeal.

What are the procedures of filing appeals??

If you are aggrieved by an order of an Assessing Officer (AO), you can file an appeal against the same before the Commissioner of Income Tax (Appeals) by submitting duly filled Form 35 online on the E filing portal. The provisional acknowledgement will be granted as soon as the appeal is submitted. However, only after manually submitting Form GST APL-01, a copy of the challenged order, and a declaration of the facts and grounds for the appeal within 7 days of the receipt of the provisional acknowledgement, will the final acknowledgement that has the appeal number, be issued.

Step1: File the Notice of Appeal.

Step2: Pay the filing fee.

Step3: Determine if/when additional information must be provided to the appeals court as part of opening the case

Step4: Order the trial transcripts.

Should every appeal be made to both CGST & SGST authorities??

No. As per the GST Act, CGST & SGST/UTGST officers are both empowered to pass orders. As per the Act, an order passed under CGST will also be deemed to apply to SGST. However, if an officer under CGST has passed an order, any appeal/review/ revision/rectification against the order will lie only with the officers of CGST. Similarly, for SGST, for any order passed by the SGST officer the appeal /review /revision / rectification will lie with the proper officer of SGST only.

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Dyuthi
Your Moment to Shine

PRESENTS

Best Entrepreneur Team Contest
CHAMPION ENTREPRENEURS
11.01.2023
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The Institute of Chartered Accountants of India
CA STUDENTS' CONFERENCE 2022-23
Your Moment to Shine

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Your Moment to Shine

PRESENTS

CORPORATE WIZARD
BEST CEO COMPETITION
12.01.2023
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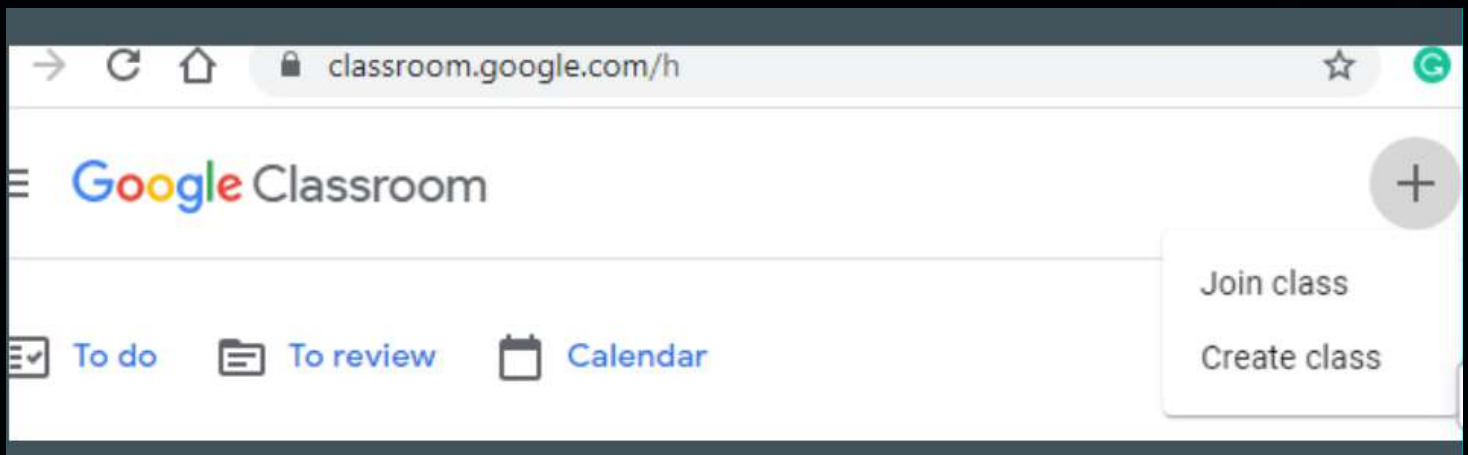
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