

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.922 OF 2026

Bajaj International Realty Private Limited ... .Petitioner

Versus

1. The State of Maharashtra
2. The Commissioner of State Tax
3. The Joint Commissioner of State Tax,
4. The Assistant Commissioner of State Tax,
5. HDFC Bank, Vishal Shopping Centre,  
Sir M.V. Road, Opp. Gymkhana  
Andheri (E), Mumbai.
6. HDFC Bank, Mahakali Caves Road,  
Andheri East, Mumbai

...Respondents

Mr. V. Laxmikumaran (thr. V.C.) with Shanmuga Dev i/b. Sriram Sridharan, for  
Petitioner.

Mr. Himanshu Takke, AGP for State.

CORAM: G. S. KULKARNI &  
AARTI SATHE, JJ.

DATE: 26 February 2026.

**Oral Judgment: (Per G. S. Kulkarni, J.)**

1. This petition under Article 226 of the Constitution is filed challenging the order dated 3 December 2025 passed by respondent no.3 whereby the petitioner's bank account held with HDFC Bank(s), Sir M.V. Road, Opp. Gymkhana, Andheri (E), Mumbai - respondent No.5 have been provisionally attached in exercise of powers under Section 83 of the Maharashtra Goods and Services Tax Act, 2017 (for short '**the MGST Act**'). The petitioner has also challenged the order dated 29 December 2025 passed by respondent No.3 under

Rule 159 of MGST Rules, rejecting the petitioner's submissions and thereby maintaining provisional attachment of the said bank account. There is further order provisional attachment of the petitioner's bank account held with the HDFC Bank, Mahakali Caves Road, Andheri East, Mumbai, - respondent No.6, under Section 83 of the MGST Act. The substantive prayers as made in the petition are required to be noted which read thus:-

"a) That this Hon'ble Court be pleased to issue a Writ of Certiorari or a writ in the nature of Certiorari or any other writ, Order or direction under Article 226 of the Constitution of India calling for the records of the case leading to the issuance of the impugned Order dated 03.12.2025 (Exhibit "A") as well as the impugned Order dated 29.12.2025 (Exhibit "B") under Section 83 of the MGST Act and after going through the same and examining the question of legality thereof to quash, cancel and set aside the said impugned Orders; and/or

b) That this Hon'ble Court be pleased to issue a Writ of Mandamus or a writ in the nature of Mandamus or any other appropriate writ, Order or direction under Article 226 of the Constitution of India holding that the actions of the Respondent No. 3 are contrary to Section 83 of the MGST Act and hence ordering and directing the Respondent No. 3 to forthwith lift the provisional attachment of the Petitioner's bank account maintained with Respondent No. 5; and/or

c) That this Hon'ble Court be pleased to issue a Writ of Certiorari or a writ in the nature of Certiorari or any other writ, Order or direction under Article 226 of the Constitution of India calling for the records of the case leading to the issuance of the impugned Order dated 09.01.2026 (Exhibit "C") under Section 83 of the MGST Act and after going through the same and examining the question of legality thereof to quash, cancel and set aside the said impugned Orders; and/or

d) That this Hon'ble Court be pleased to issue a Writ of Mandamus or a writ in the nature of Mandamus or any other appropriate writ, Order or direction under Article 226 of the Constitution of India holding that the actions of the Respondent No. 3 are contrary to Section 83 of the MGST Act and hence ordering and directing the Respondent No. 3 to forthwith lift the provisional attachment of the Petitioner's bank account maintained with Respondent No. 6; and/or

e) That this Hon'ble Court be pleased to issue a Writ of Certiorari or a writ in the nature of Certiorari or any other writ, Order or direction under Article 226 of the Constitution of India calling for the records of the case leading to the issuance of the impugned pre-SCN intimation (Exhibit "D") under Section 74 of the MGST Act and after going through the same and examining the question of legality thereof to quash, cancel and set aside the impugned pre-SCN intimation; and/or f) That this Hon'ble Court be pleased to issue a Writ of Mandamus or a writ in the nature of Mandamus or any other

appropriate writ, Order or direction under Article 226 of the Constitution of India holding that the actions of the Respondent No. 4 are contrary to the provisions of the MGST Act and hence ordering and directing the Respondent No. 4 to forthwith abate the said proceedings against the Petitioner under Section 74 of the MGST Act; and/or”

2. The relevant facts as gathered from the memo of the writ petition are required to be noted :

The petitioner is in the business of development and construction of residential buildings and re-development of existing old buildings of Co-operative Housing Societies. An agreement was entered into on 9 May 2011 by the petitioner with one Nityanand Nagar Vibhag IV Co-operative Housing Society (for short ‘the society’), under which, the petitioner was to hand over 168 flats to the existing owners /members of the said society, without any consideration. The petitioner entered into separate agreements with each individual existing owner for the purpose of construction and hand over units/flat to each of the members of the society. The redevelopment work commenced in the year 2015, for which necessary permissions were obtained. Part occupation certificates for different sets of flats in the re-developed society were granted by the Building Permission Cell, Greater Mumbai / Maharashtra Area and Housing Development Authority (for short ‘**MHADA**’). The relevant dates in that regard are 30 December 2022, 5 January 2024 and 16 February 2024.

3. Between the period November 2022 to June 2025, upon completion of construction and on receipt of respective part occupancy certificate, the process of

handover of the flats to the existing owners were undertaken. Out of the flats constructed, 168 flats and 12 flats were handed over to the existing owners and MHADA respectively without any consideration, as MHADA was also occupying certain tenements in that society. It is contended that there is no dispute on the balance 128 flats which were sold to the prospective buyers/customers by the petitioner being free sale flats and all compliances of taxes being made.

4. It is the petitioner's contention that the investigation against the petitioner under Section 67 of the MGST Act was resorted some time in June 2025. In the course of such investigation, respondents visited the petitioner's premises and *inter alia* pointed out the alleged discrepancies of non payment of taxes on taxable supply of construction services to existing owners namely the society and MHADA. In the course of such investigation, respondent no. 4 issued summons to the witness on 2 July, 2025, who were employees of the petitioner in-charge of the sales. The said representative of the petitioner appeared before respondent no. 4/Assistant Commissioner of State Tax. Their statements were recorded under Section 70 of the MGST Act on 2 July, 2025. The petitioner also filed a letter with respondent no. 4 *inter alia* denying any liability on account of any discrepancy as purportedly being pointed out by the department. The petitioner also, agreed and paid the demands in respect of some of the discrepancies as pointed out during the said investigation. Also on 7 July, 2025 and 21 July, 2025, the petitioner filed letters with the department *inter alia* intimating that it has duly undertaken corrective measures with respect to some of the discrepancies. A further letter was filed by the petitioner recording detailed

submissions on 28 July, 2025 *inter alia* pointing out non-taxability of the handover of flats to the existing owners/members of the Society and to the MHADA for free, which was the fourth discrepancy pointed out to the petitioner.

5. On the aforesaid backdrop, respondent no. 4 on 26 August, 2025 an impugned pre-show cause notice to the petitioner intimating its tax liability amounting to Rs. 42,68,68,240/-, along with interest and penalty. It is the petitioner's case that this demand was premised on the alleged supply of services with respect to re-developed flats provided/transferred by it to existing owners and MHADA without any consideration. The petitioner submitted its reply to the pre-show cause notice on 15 September, 2025. Also the additional submissions were filed on 26 November, 2025 and 1 December, 2025.

6. It is the petitioner's case that even after conclusion of the investigation, respondent no. 3 passed the impugned order dated 3 December, 2025 attaching the petitioner's bank account with respondent no. 5-HDFC Bank. On the petitioner becoming aware of such attachment, it filed detailed objections in Form GST DRC- 22A to the said attachment. However, as no response was received on the objections as taken by the petitioner, a follow up email was addressed by the petitioner on 18 December, 2025 to respondent No.4, requesting for a expeditious decision on the objections.

7. On such backdrop, immediately on the even date, respondent no. 4 issued a personal hearing notice to the petitioner scheduling personal hearing in relation to the attachment of petitioner's bank account under the order dated 3 December, 2025. A hearing was accordingly scheduled on 22 December, 2025

when the authorized representatives of the petitioner appeared, who made detailed submissions that the attachment be vacated.

8. On 29 December, 2025, respondent no. 3 passed the impugned Order rejecting the petitioner's objections and maintaining the attachment made vide order dated 3 December, 2025.

9. The petitioner has further contended that on 9 January, 2026, respondent no. 3 passed second impugned order in Form GST DRC-22 whereby the petitioner's bank account in another branch of HDFC Bank, namely, respondent no. 6 came to be attached. In these circumstances, the present petition is filed praying for the reliefs as noted by us hereinabove.

**Submissions**

10. Mr. V. Laxmikumar, learned counsel for the petitioner has made extensive submissions. His primary contention is that the impugned order of attachment deserves to be quashed and set aside, for the reason that the exercise of powers under Section 83 of the CGST Act directing provisional attachment of the petitioners Bank Account, is an extraordinary order and cannot be exercise in a casual manner. It is submitted that considering the nature of the impugned order rejecting the petitioners objection, it clearly indicated non application of mind, in considering the most significant issue as raised by the petitioner, that the tenements were handed over to the MHADA and to the members free of cost and therefore there was no question of any supply. Our attention is also drawn to the impugned attachment orders to submit that it is bereft any reasons and in fact even before a show cause notice is issued, a conclusion is arrived that the

petitioner has not discharged its liability of Rs. 42,68,68,240/-, completely overlooking the fact that there was no liability whatsoever in relation to the tenements which were handed over free of cost. It his submission that not only in the impugned attachment dated 3 December 2025 but also in the subsequent order of attachment dated 9 January 2026, the same are passed in a mechanical manner and without attributing any reasons despite a detailed reply being submitted objecting to the attachment. In such context, our attention is drawn to the detailed reply submitted on behalf of the petitioner dated 15 September 2025 (Exhibit – “O”) in which even in regard to applicability of the Notification of 4 of 2018 being not applicable in the facts of the present case, the following statements were made :

“12.11 Even Notification No. 4/2018 -Central Tax (Rates) dated 25.01.2018 which has been relied in the present DRC-01A under which class of registered person were notified on which liability to pay the GST would arise. Since, as this notification, class of registered persons were notified only on 25.01.2018 and in the present case point of taxation has already triggered on 09.05.2011, therefore, this notification would not apply to the present case.”

11. In supporting the submissions that such coercive action could not have been taken and that to wholly overlooking the petitioners contention reliance is placed on the decision of the Supreme Court in **Radha Krishan Industries Vs. State of Himachal Pradesh & Ors.**<sup>1</sup>, wherein the Supreme Court has made the following observations:

“48. Now in this backdrop, it becomes necessary to emphasize that before the Commissioner can levy a provisional attachment, there must be a formation of "the opinion" and that it is necessary "so to do" for the purpose of protecting the interest of the government revenue. The power to levy a provisional attachment is draconian in nature. By the exercise of the power, a property belonging to the taxable person may be attached, including a bank account. The attachment is provisional and the statute has contemplated an attachment during the pendency of the proceedings under the stipulated statutory provisions noticed earlier. An

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**1** (2021) 6 SCC 771

attachment which is contemplated in Section 83 is, in other words, at a stage which is anterior to the finalization of an assessment or the raising of a demand. Conscious as the legislature was of the draconian nature of the power and the serious consequences which emanate from the attachment of any property including a bank account of the taxable person, it conditioned the exercise of the power by employing specific statutory language which conditions the exercise of the power. The language of the statute indicates first, the necessity of the formation of opinion by the Commissioner, second, the formation of opinion before ordering a provisional attachment: third the existence of opinion that it is necessary so to do for the purpose of protecting the interest of the government revenue; fourth, the issuance of an order in writing for the attachment of any property of the taxable person; and fifth, the observance by the Commissioner of the provisions contained in the rules in regard to the manner of attachment. Each of these components of the statute are integral to a valid exercise of power. In other words, when the exercise of the power is challenged, the validity of its exercise will depend on a strict and punctilious observance of the statutory pre-conditions by the Commissioner. While conditioning the exercise of the power on the formation of an opinion by the Commissioner that "for the purpose of protecting the interest of the government revenue, it is necessary so to do", it is evident that the statute has not left the formation of opinion to an unguided subjective discretion of the Commissioner. The formation of the opinion must bear a proximate and live nexus to the purpose of protecting the interest of the government revenue.

55. A significant aspect of Rule 159(5) is that upon the levy of a provisional attachment, the person whose property is attached is empowered to file an objection within seven days on the ground that the property was or is not liable to attachment. In using the expression "was or is no longer liable for attachment", the delegate of the legislature has comprehended two alternative situations. The first, evidenced by the use of the words "was" indicates that the property was on the date of the attachment in the past not liable to be attached. That is the reason for the use of the past tense "was". The expression "is not liable to attachment" indicates a situation in praesenti. Even if the property, arguably, was validly attached in the past, the person whose property has been attached may demonstrate to the Commissioner that it is not liable to be attached in the present.

56. The second significant aspect of sub-Rule (5) is the mandatory requirement of furnishing an opportunity of being heard to the person whose property is attached. This is in consonance with the principles of natural justice and ensures that a fair procedure is observed. Sub-Rule (5) provides for a post- provisional attachment right of:

- (i) Submitting an objection to the attachment:
- (ii) An opportunity of being heard.

Sub-Rule (5) contains clear language to the effect that a person whose property is attached is entitled to two procedural entitlements: first, the right to submit an objection on the ground that the property was not or is not liable to be attached; and second, an opportunity of being heard to the person filing an objection. This is a clear indicator that in addition the filing of an objection, the person whose property is attached is entitled to an opportunity of being heard. It is not open to the Commissioner, as has been stated in the present case, to hold the view that the only safeguard under sub-Rule 5 is to submit an objection without an opportunity of a personal hearing. Such a construction would be plainly contrary to sub-Rule 5 which contemplates both the submission of an objection to the attachment and an opportunity of being heard. The opportunity of being heard can be availed of as a matter of right by the person whose property is attached. Both the right to submit an objection and to be afforded an opportunity of being heard are valuable

safeguards. The consequence of a provisional attachment is serious. It displaces the person whose property is attached from dealing with the property. Where a bank account is attached, it prevents the person from operating the account. A business entity whose bank account is attached is seriously prejudiced by the inability to utilize the proceeds of the account for the purpose of business. The dual procedural safeguards inserted in sub-Rule 5 of Rule 159 demand strict compliance.

The Commissioner who hears the objections must pass a reasoned order either accepting or rejecting the objections. To allow the Commissioner to get by without passing a reasoned order will make his decision subjective and defeat the purpose of subjecting it to judicial scrutiny. The Commissioner must deal with the objections and pass a reasoned order indicating whether, and if not, why the objections are not being accepted. Sub-Rule 6 of Rule 159 allows for the release of a property which either was or is no longer liable for attachment. The form in which such an order has to be passed, namely form GST DRC-23, states that "now there is no such proceeding pending against the defaulting person which warrants attachment" of the account or as the case may be, the property. Sub-Rules 5 and 6 do not expressly contemplate a situation in which the person whose property is attached can object on the ground that the attachment is in excess of the amount likely to be due for which proceedings have been launched under the Act. Nor does it provide for a specific opportunity to the taxable person to offer any alternative form of security in lieu of the attachment. Such an opportunity must be read in to the provision to allow for a fair working in practice. Whether any alternative security that is furnished by the taxable person should be accepted and if so, its sufficiency, is a matter for the Commissioner to determine. Undoubtedly, the taxable person may not have a right to demand that only a particular form of security must be accepted. The Commissioner has to decide whether the form of security offered would secure the interest of the revenue. Where the taxable person sets up the plea that the extent of the attachment is excessive or where the taxable person offers an alternative form of security, these are also matters which ought to be determined by the Commissioner in the exercise of powers under Rule 159(5). The scope of objection can also extend to the nature of the property which is being provisionally attached.

Now, it is in this backdrop that we proceed to a determination of whether the petition under Article 226 was maintainable and if it was, whether Commissioner exercised the powers under Section 83 read with Rule 159 in accordance with law."

12. It is submitted that in the context of Section 83 of the CGST Act and in similar circumstances, issues had fell for consideration of this Court in **Originative Trading Pvt. Ltd. Vs. Union of India and Ors<sup>2</sup>**, in which a coordinate Bench of this Court referring to the decision in **Radha Krishan Industries** (supra) and after considering Section 83 of the CGST Act and the provisions of Rule 159 of the CGST Rules and the circular dated 23 February 2021 issued by the

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<sup>2</sup> (2022) 65 GSTL 144

Revenue, held that the attachment order impugned therein was passed without considering the submissions of the petitioner, and accordingly, the same were required to be held illegal. The following observation made by the Division Bench are required to be noted :

15. The unamended section 83 of the CGST Act reads thus :

"S. 83. Provisional attachment to protect revenue in certain cases.

(1) Where, after the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue it is necessary so to do, he may, by order in writing, attach provisionally, any property, including bank account, belonging to the taxable person or any person specified in sub-section (1A) of section 122, in such manner as may be prescribed.

(2) Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1).

The said provision was amended on July 1, 2017 and reads thus :

1. Substituted by section 115 of the Finance Act, 2021 dated March 28, 2021 for

(1) Where during the pendency of any proceedings under section 62 or section 63 or section 64 or section 67 or section 73 or section 74, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue, it is necessary so to do, he may, by order in writing attach provisionally any property, including bank account, belonging to the taxable person in such manner as may be prescribed.

This amendment shall be effective from a date to be notified.

16. A perusal of the said unamended provisions which are applicable when the said impugned order of provisional attachment was issued indicates that if the Commissioner was of the opinion that for the purpose of protecting the interest of the Government revenue, it is necessary so to do, he may, by order in writing attach provisionally any property, including bank account, belonging to the taxable person in such manner as may be prescribed where during the pendency of any proceedings under section 62 or section 63 or section 64 or section 67 or section 73 or section 74. In this case, the proceedings under section 67 of the CGST Act are pending against the petitioners.

17. Under rule 159 of the CGST Rules the mode and manner of exercising powers by the Commissioner under section 83 of the

CGST Act is provided. The Commissioner shall send a copy of the order of attachment to the concerned revenue authority or transport authority or any such authority to place the encumbrance on the said moveable or immovable property, which shall be removed only on the written instructions from the Commissioner to that effect. The Commissioner is required to attach any property under rule 159 by passing an order in form GST DRC-22 to that effect mentioning therein the details of property which is attached including the bank account in accordance with the provisions of section 83.

18. It is thus clear that the copy of such order in form GST DRC-22 has to be communicated to the party with which the assets of the assessee would be found. We are not inclined to accept the submission of the learned counsel for the petitioner that the said communication issued in form GST DRC-22 to various banks by the Commissioner ought to have been addressed to the petitioner at the first instance. In our view, Mr. Mishra, learned counsel for the revenue is right in his submission that if the said communication would have been issued to the petitioner at the first instance, there was likely that the petitioner would have withdrawn the amounts lying in the bank account which would not have been in the interest of revenue. It is not in dispute that the copy of the communication was sent to the petitioner simultaneously. In our view, at this stage when the powers were exercised by the Commissioner under section 83 read with rule 159(1), the Commissioner was not required to communicate the reasons for issuing any reasons for passing order of provisional attachment.

19. Under rule 159(5) any person whose property is attached may within seven days of the attachment under sub-rule (1), file an objection to the effect that the property attached was or is not liable to attachment and the Commissioner may after affording an opportunity of being heard to the person filing the objection, release the said property by an order in form GST DRC-23. Under rule 159(6), the Commissioner may, upon being satisfied that the property was, or is no longer liable for attachment, release such property by issuing an order in form GST DRC-23.

20. On conjoint reading of rule 159 read with circular dated February 23, 2021 and more particularly clauses 3.1.3, 3.1.4 and 3.1.5 would clearly indicate that the Commissioner has to form an opinion and must exercise due diligence and duly consider as well as carefully examine all the facts of the case, including the nature of offence, amount of revenue involved, established nature of business and extent of investment in capital assets. He should have reasons to believe that the taxable person, against whom the proceedings referred in section 83 are pending, may dispose of or remove the property, if not attached provisionally. The basis on which the Commissioner has formed such an opinion, should be duly recorded on file.

21. In our view the safeguard as provided in clause 3.1.5 in the said circular by providing that the power of provisional attachment must not be exercised in a routine/mechanical manner and careful examination of all the facts of the case is important to determine

whether the case is fit for exercising power under section 83. The collective evidence, based on the proceedings/enquiry conducted in the case, must indicate that a prima facie a case has been made out against the taxpayer, before attachment being, by its very nature, extraordinary, has to be resorted to with utmost circumspection and with maximum care and caution.

22. In our view, none of those safeguards set out in the said circular dated February 23, 2021 would affect the rights of the petitioner as the said circular though grants power to the Commissioner to record reasons in file, however with a caution that the power must not be exercised in the routine or mechanical manner and shall be exercised only after careful examination of the facts of the case.

23. A perusal of the affidavit in reply indicates that according to the respondents, there are certain material against the petitioner noticed by the respondents while carrying out investigation. At this stage we are not expressing any opinion on the correctness of the reasons recorded by the respondents in the affidavit in reply.

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25. The honourable Supreme Court has also dealt with rule 159(5) providing the right to the assessee to raise an objection. It is held that the Commissioner who hears the objections must pass a reasoned order either accepting or rejecting the objections. To allow the Commissioner to get by without passing a reasoned order will make his decision subjective and defeat the purpose of subjecting it to judicial scrutiny. The Commissioner must deal with the objections and pass a reasoned order indicating whether, and if not, why the objections are not being accepted. Rule 159(6) allows for the release of a property which either was or is no longer liable for attachment.

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28. Insofar as the judgment of the Supreme Court in case of Bachhittar Singh [1962] Supp (3) SCR 713 relied upon by the learned counsel for the petitioner is concerned, a perusal of the said judgment indicates that the order passed in the said judgment has dealt with the order passed by the Commissioner in file and was not communicated to the petitioner. The question arose in that matter whether such order which remained in file and not having been communicated to the petitioner could be termed as an enforceable order or not. In that context the honourable Supreme Court held that merely because the opinion is formed and the order is passed which remains on file without communication of such order or opinion would not partake the character an enforceable order. If the party against whom such an order is passed remains on file, the aggrieved party will not come to know about such order and would not have remedy to challenge such order. In our view, the said judgment would not advance the case of the petitioner. We have perused the provisions of section 83 read with rule 159(1). In our view, the petitioner would be entitled to the copy of the opinion formed by the Commissioner before filing an objection.”

13. On the other hand Mr. Takke, learned AGP has opposed this petition. He

justified the impugned action, however, he has fairly stated that the impugned order does not furnish any reasons.

14. Having heard learned counsel for the parties and having perused the record as also the decision of the Supreme Court in **Radha Krishan Industries** (supra) as also the decision of this Court in **Originative Trading Pvt. Ltd.** (supra) the principles therein aptly apply to the facts of the present case. It is clear that neither the impugned order nor the order rejecting the petitioners objections, record any reason whatsoever as noted hereinabove. This more particularly when the petitioner had submitted a detailed reply submitting its objections to the attachment. The petitioner as a requirement of law was entitled to know as to why the objections as raised by the petitioner against the attachment were not valid and/or liable for rejection. Hence, as held by the Division Bench of this Court in **Originative Trading Pvt. Ltd.** (supra) it was the duty of the respondent No.3 to deal with the objections and pass a reasoned order, this is exactly what has not been complied by respondent No.3. Thus, such basic tenets of law are breached in passing the impugned attachment orders.

15. In the light of the above discussion, in our opinion, the impugned attachment orders are required to be quashed and set aside and the proceedings remanded to the authority - respondent No.3 for a fresh order being passed in accordance with law. We accordingly dispose of this petition in terms of the following order:

**ORDER**

- (i) The impugned attachment orders dated 3 December 2025

(Exhibit – A) and dated 9 January 2026 (Exhibit – C) are quashed and set aside.

(ii) The proceedings under Section 83 of the CGST Act stands remanded to respondent No.3 who shall grant an opportunity of hearing to the petitioner and pass a reasoned order under Section 83 of the MGST Act.

(iii) We have not expressed any opinion on the pre-show cause notice dated 15 September 2025 issued under Section 74(5) of the CGST and MGST Act.

16. All contentions of the parties in that regard are expressly kept open.
17. Disposed of in the aforesaid terms. No costs.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)

