Anivesh
Legal Consultants

Indirect Tax Updates – 16th March 2026 to 31st March 2026

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March 2026 GST collections

GST Collections	March' 25 (Rs. in Crores)	March' 26 (Rs. in Crores)	% Growth (Rs. in Crores)
Gross domestic revenue	1,38,106	1,46,202	5.9%
Less: Refund – domestic	11,329	14,860	31.2%
Net Domestic Revenue	**1,26,777**	**1,31,342**	**3.6%**
Gross Import Revenue	45,739	53,861	17.8%
Less: Refund – Imports	8,071	7,214	-10.6%
Net Customs Revenue	**37,668**	**46,647**	**23.8%**

Top 5 gainers

Top 5 losers

State/ UT	Growth (+)	State/UT	Growth (-)
Manipur	56%	Jharkhand	-40%
Dadra and Nagar Haveli and Daman & Diu	49%	Chhattisgarh	-40%
Andaman & Nicobar Islands	31%	Odisha	-17%
Haryana	20%	Lakshadweep	-14%
Punjab	16%	Ladakh	-11%

Important Case Laws

1. **<u>Rashtriya Chemicals and Fertilizers Limited vs. CCE (LTU) [Supreme Court: CA No. 2219-20 of 2013]</u>**

Exemption based on intended use cannot be denied on proportionate basis

This case pertains to eligibility of exemption on Naphtha procured at nil duty for manufacture of fertilizers, where such Naphtha was used along with natural gas in a common boiler to generate steam, part of which was used for non-fertilizer purposes.

The Supreme Court held that exemption under the notification is based on "intended use" and not strict actual use. Once the assessee procures goods with the intention of using them in manufacture of fertilizer, the benefit cannot be denied merely because the inputs are used in a common process and exact consumption cannot be segregated. The Court also noted that the quantity of Naphtha procured was itself insufficient for fertilizer production, negating any allegation of diversion. Further, it was held that extended limitation and penalty are not sustainable in absence of deliberate suppression or intent to evade, especially in a revenue-neutral situation where no benefit accrues to the assessee. Accordingly, the demand of duty based on proportionate usage was set aside and the appeals were allowed.

<u>Anivesh (ALC) Comments:</u> The Supreme Court's ruling advocates liberal interpretation of end-use exemptions based on declared intent at procurement, not mathematical tracing of actual use. This principle directly applies to GST Section 16(1), granting ITC for goods/services intended for business use. Tax authorities must not deny ITC for incidental or indeterminate use in common processes where precise attribution is impractical.

Important Case Laws

2. <u>GU Shipping India Pvt. Ltd. vs. AC of CGST & Central Excise [Madras HC: W.P.No.13829 of 2025]</u>

Denial of concessional GST rate due to wrongful availment of ITC is not justified.

The petitioner, engaged in transport of goods by vessel, availed concessional GST rate @2.5% under Notification No. 11/2017-CT (Rate) while also wrongly availing Input Tax Credit, contrary to prescribed conditions. The department denied the concessional rate and imposed 18% GST along with interest and penalty under Section 74.The petitioner contended that denial of concessional benefit merely due to wrongful ITC availment was unjustified and relied on judicial precedents.

The department argued that ITC reversal was done belatedly and hence benefit was rightly denied. The High Court held that denial of substantive benefit of concessional rate solely due to wrongful ITC availment is not justified. Authorities should have directed reversal of ITC with applicable interest and penalty instead of imposing higher tax liability.

It was observed that revenue authorities cannot deprive lawful benefits to augment tax collection. The Court emphasized that inadvertent errors should not lead to disproportionate tax burdens. Accordingly, the impugned order was quashed, and the matter was remanded for determination of wrongly availed ITC along with applicable interest and penalty. The writ petition was partly allowed.

Important Case Laws

3. **<u>Instakart Services Private Limited vs. UOI [Karnataka HC: Writ Petition No. 4917 of 2021]</u>**

ITC cannot be denied to a bonafide recipient due to supplier's default in tax payment and return filing.

The petitioner engaged in logistics and warehousing services, was a registered taxpayer under the CGST/KGST Acts and claimed Input Tax Credit on inward supplies. The authorities sought to deny ITC on the ground that certain suppliers had either not deposited tax with the Government or had failed to file returns. The petitioner challenged the constitutional validity of Section 16(2)(c) of the CGST Act and Rule 36(4) of the CGST Rules, contending that these provisions impose an impossible burden on the recipient to ensure supplier compliance, which is beyond their control. The primary issue was whether Section 16(2)(c) and Rule 36(4) are unconstitutional for placing an unreasonable and impractical obligation on the recipient to ensure that the supplier has paid tax and filed returns.

The Karnataka High Court upheld the constitutional validity of the provisions but read them down to ensure that ITC is not denied to bonafide recipients who have complied with all other conditions under Section 16(2). In doing so, the Court relied upon and respectfully agreed with the view taken by the Division Bench of Tripura High Court in the case of ***M/s Sahil Enterprises vs UOI***, and Gauhati High Court in case of ***National Plasto Moulding vs State authorities***, wherein it was held that Section 16(2)(c) should not be interpreted to deny ITC to bonafide purchasers and must be applied only in cases involving fraud, collusion, or non-genuine transactions. Accordingly, the provisions of Section 16(2)(c) and Rule 36(4) were read down to allow ITC to bonafide purchasers, and the petition was disposed of in line with the above judicial precedents.

Important Case Laws

4. DGAP vs. Unnathi Associates [GSTAT-Delhi:NAPA/129/PB/2025

Failure to pass ITC benefit treated as profiteering, refund with interest directed

This case pertains to anti-profiteering provisions under GST, the issue was that the builder failed to pass on additional ITC benefit post-GST as mandated under Section 171 of the CGST Act. DGAP computed the ITC to purchase value ratio at 7.67% pre-GST and 12.08% post-GST, establishing profiteering. The respondent accepted the findings and refunded the amount but contested interest and penalty.

GSTAT confirmed profiteering and waived penalty since Section 171(3A) came into force only w.e.f. 01.01.2020 whereas the violation period ended December 2019. Interest at 18% per annum under Rule 133(3)(b) was however directed.

Whether Rule 133(3)(b) can impose interest when Section 171 itself contains no express interest provision, The respondent raised a substantive ultra vires challenge, relying on ***J.K. Synthetics v. CTO (SC-1994)*** that interest requires express statutory authorization, and ***Govind Saran Ganga Saran v. CST (SC-1985)*** that an uncertain levy collapses entirely. The Tribunal, without engaging these Supreme Court precedents on merits, upheld interest by relying on ***Reckitt Benckiser India v. Union of India (Delhi HC-2024)***, characterizing interest as compensatory and restitutionary rather than penal.

Anivesh (ALC) Comments: This reasoning gap where binding Supreme Court authority was bypassed in favour of a general High Court observation leaves the vires question open for authoritative determination by a higher forum.

Important Case Laws

5. <u>WIKA Instruments India Pvt. Ltd. [Maharashtra AAR: No.GST-ARA-14/2022-23/B-39]</u>

Recoveries from employees for canteen and transport are taxable under GST as consideration

The applicant, engaged in manufacturing activities, provided canteen and transportation facilities to its employees through third-party service providers. The applicant paid the full consideration to vendors and recovered a nominal amount from employees. While canteen facility was provided in compliance with the Factories Act, 1948, transportation facility was optional. The key issues for determination were whether recoveries from employees for canteen and transportation facilities qualify as 'supply' under Section 7 of the CGST Act, whether such transportation services are eligible for exemption under Notification No. 12/2017-CT(R) and whether ITC on such services is admissible at the appropriate valuation for levy of GST on such recoveries.

The AAR held that canteen and transportation services provided to employees qualify as 'supply', being incidental to business, and recoveries made from employees constitute consideration, thereby attracting GST. However, the portion treated as perquisites under employment contract is not taxable as per Schedule III. It was further held that transportation services do not qualify for exemption under Notification No. 12/2017 and are taxable under GST. For valuation, it was clarified that GST is payable only on the amount recovered from employees and not on the entire cost, as the balance portion constitutes non-taxable perquisites.

<u>Anivesh (ALC) Comments</u>: Employee recoveries for canteen and transport are treated as taxable consideration under GST, even if subsidized; however, taxation is limited to the recovered amount, with no ITC on transport due to personal consumption and no benefit of exemption.

Important Case Laws

6. Vivo Mobile India Pvt. Ltd. [AAR : CAAR/Del/Vivo/140/2025-26]

Concessional duty benefit is available on inputs imported for use in manufacture but subsequently scrapped during the manufacturing process.

The applicant is engaged in the manufacture of cellular mobile phones and Printed Circuit Board Assembly and imports various inputs and parts for this purpose. The company avails concessional Basic Customs Duty under Notification No. 57/2017-Customs, subject to compliance with the IGCR Rules. During the manufacturing process, certain inputs and parts are damaged or scrapped due to quality checks, process loss, or failure in assembly. The applicant sought an advance ruling on whether concessional duty benefit would still be available on such inputs which are imported for use in manufacturing but do not form part of the final product and are scrapped.

The Authority for Advance Rulings held that the concessional duty benefit is available on all inputs and parts imported "for use in manufacture," irrespective of whether they ultimately form part of the finished goods or are scrapped during the manufacturing process. The phrase "for use" was interpreted broadly to include all goods put into the manufacturing process, and not only those physically incorporated into the final product. The benefit is, however, subject to compliance with the IGCR Rules, and the provisions must be applied based on literal interpretation without adding any restrictions.

Anivesh (ALC) Comments: This ruling clarifies that concessional duty benefit is available on all inputs used in manufacturing, even if they are subsequently scrapped, recognizing practical manufacturing losses. However, the benefit is strictly subject to compliance with IGCR Rules, emphasizing procedural discipline.

GST Advisory

1. **<u>Advisory dated March 16, 2026</u>:**

- From Feb 2026 onwards, GST Portal auto-populates “Tax Liability Breakup” in GSTR-3B based on earlier period supplies reported in GSTR-1/IFF.
- Taxpayers must confirm (or edit) and click “SAVE” in this tab before filing GSTR-3B.
- Currently, this confirmation is mandatory for all filings, even if no prior-period liability exists (issue under resolution). As an interim step, taxpayers should open the tab and click “SAVE” to proceed with filing normally.

Customs Notifications

1. **<u>Notification No. 26/2026-Customs (N.T.) dated March 16, 2026</u>:** CBIC has revised the jurisdiction of the Principal Commissioner of Customs, Visakhapatnam. The updated jurisdiction now includes specified ports, airports, SEZs, ICDs, warehouses and districts in Andhra Pradesh, along with the continental shelf and exclusive economic zone areas. The changes are effective from the date of publication

2. **<u>Notification No. 27/2026-Customs (N.T.) dated March 19, 2026</u>:** CBIC has amended Notification No. 36/2001-Customs (N.T.) to revise tariff values for specified goods such as edible oils, brass scrap, gold, silver and areca nuts. However, the tariff values for these items remain unchanged despite the revision. The notification is effective from 20.03.2026.

3. **<u>Notification No. 28/2026-Customs (N.T.) dated March 20, 2026</u>:** CBIC has amended Notification No. 36/2001-Customs (N.T.) to revise tariff values for specified goods such as gold and silver, while tariff values for other items remain unchanged. The notification is effective from 21.03.2026.

Customs Notifications

4. **<u>Notification No. 29/2026-Customs (N.T.) dated March 20, 2026:</u>** CBIC has appointed a common adjudicating authority for adjudication of multiple show cause notices issued to specified entities, centralizing proceedings under a single authority. The notification is effective from the date of publication.

5. **<u>Notification No. 30/2026-Customs (N.T.) dated March 24, 2026:</u>** CBIC has amended the Customs (Electronic Cash Ledger) Regulations, 2022 to allow payment through payment aggregators in addition to existing modes. The amendment is effective from the date of publication.

6. **<u>Notification No. 31/2026-Customs (N.T.) dated March 30, 2026:</u>** CBIC has amended the Sea Cargo Manifest and Transshipment Regulations, 2018 to revise the prescribed timeline under Form-XII, extending it up to 30.06.2026. The amendment is effective from the date of publication.

7. **<u>Notification No. 07/2026-Customs dated March 26, 2026:</u>** The Government has granted exemption from additional customs duty equivalent to Special Additional Excise Duty on import of Aviation Turbine Fuel (ATF), in public interest, with immediate effect.

Customs Circular & Instruction

1. **Circular No. 11/2026-Customs dated March 16, 2026:** CBIC provides a one-time relaxation measure for stranded Indians returning from war-hit Middle East countries to bring their pet dogs and cats into India. Under this facilitation, owners must declare the pet has resided with them for at least one month and provide available vaccination records, though delayed vaccinations will be considered. Post-import conditions mandate clinical examinations by Animal Quarantine and Certification Services (AQCS), with provisions for rabies vaccinations at the port of entry if records are incomplete. While basic clearance is facilitated, any costs for mandatory vaccinations or extended quarantine due to abnormal clinical findings must be borne by the pet owner. This specific measure is issued due to the extraordinary humanitarian situation and is explicitly not to be cited as a precedent for future pet imports. The overall objective is to ensure the safe and efficient entry of pets alongside Indian nationals evacuated from active war zones.

2. **Circular No. 12/2026-Customs dated March 17, 2026:** CBIC prescribes procedures for handling export cargo returned to a different Indian port due to disruptions like the Strait of Hormuz closure. It requires filing of Sea Arrival Manifest (SAM), verification of documents, and checking seal integrity, with 100% examination if tampering is found. The circular mandates cancellation of Shipping Bills and LEO, along with withholding/recovery of export incentives. It allows Back to Town (BTT) after verification and introduces a system for post-EGM cancellation of Shipping Bills. It also permits international transshipment and temporary storage of bulk cargo under customs control, with relaxations valid till 31 March 2026.

Customs Circular & Instruction

3. **<u>Circular No. 13/2026-Customs dated March 24, 2026:</u>** The CBIC has introduced a Payment Aggregator facility on the ICEGATE e-payment platform to simplify customs duty payments and enhance ease of doing business. This facility allows importers to pay duties using credit cards, debit cards, and UPI for the first time, along with expanded internet banking access through 41 banks. It complements existing payment modes like NEFT/RTGS and authorised bank internet banking. Payments will be routed through the Electronic Cash Ledger (ECL) for seamless processing, though any transaction charges will be borne by the user. Initially, banks like ICICI, IOB, SBI, and HDFC are onboarded, with more to be added.

4. **<u>Circular No. 14/2026-Customs dated March 27, 2026:</u>** CBIC clarifies that self-sealing permission granted to eligible exporters has no prescribed validity period and remains valid indefinitely. The permission continues unless specifically withdrawn, suspended, or cancelled by jurisdictional Customs authorities due to non-compliance or facility misuse. Field formations are advised to extend this facility in a facilitative manner while maintaining necessary checks and dealing with any misuse in accordance with the law. Any difficulties in the implementation of these instructions should be brought to the notice of the Board.

5. **Circular No. 15/2026-Customs dated March 27, 2026:** In response to maritime disruptions like the Strait of Hormuz closure, CBIC permits international transhipment of FCL and LCL cargo from all Indian ports and airports. Each Customs Zone must designate a Nodal Officer, not below the rank of Additional or Joint Commissioner, to coordinate approvals and facilitate cargo movement between multiple stations via official email. The circular also simplifies procedures by allowing the cancellation of Shipping Bills or LEO at gateway ports without requiring containers to return to the originating ICD. These relaxations and streamlined electronic communication measures are set to remain in force until April 15, 2026. Additionally, all zones and DG Systems are encouraged to expedite the operationalization of SCMTR, 2018, to enhance supply chain resilience. Difficulties in implementation should be brought to the notice of the Board immediately.

6. **Circular No. 16/2026–Customs dated March 30, 2026:** CBIC provides an update on the implementation of the Sea Cargo Manifest and Transhipment Regulations (SCMTR), 2018, noting that while arrival and departure messages for gateway ports are operational, uniformity in Stuffing (SF) messages is still required. Consequently, the transitional provisions for SCMTR have been extended until June 30, 2026, to allow for comprehensive testing across various customs locations. The circular mandates that all stakeholders file complete and correct electronic declarations during this period. To ensure a smooth transition, Chief Commissioners are requested to conduct weekly outreach programs to sensitize stakeholders in their respective zones. The overall objective is to achieve consistent adoption and consistent filing of SCMTR messages across all field formations.

Customs Circular & Instruction

7. **<u>Circular No. 17/2026–Customs dated March 31, 2026:</u>** CBIC introduces customs reforms to enhance Ease of Doing Business for E-commerce and courier sectors by removing the previous ₹ 10 Lakh value limit for commercial export consignments. The circular also establishes a simplified "Return to Origin" (RTO) procedure for uncleared or unclaimed imported goods lying in terminals for over 15 days to reduce congestion. Additionally, it eases the re-import process for returned or rejected goods through a risk-based approach and the development of a dedicated "Return Module" in the Express Cargo Clearance System (ECCS).

Central Excise Notifications

1. **Corrigendum to Notification No. 06/2026-Central Excise dated March 27, 2026:** The Government has corrected the rate specified in Notification No. 06/2026 pertaining to reduction of Special Additional Excise Duty (SAED) on petrol and diesel meant for domestic supply, revising it from 18.5 to 12 in the relevant entry.

2. **Corrigendum to Notification No. 11/2026-Central Excise dated March 27, 2026:** The Government has corrected the rate in Notification No. 11/2026 pertaining to exemption from Road and Infrastructure Cess (levied under Section 112 of Finance Act, 2018) on petrol and diesel cleared for export, wherein Motor Spirit (Petrol) was prescribed a Nil rate and High Speed Diesel was prescribed a concessional rate, revising it from 3 to 9.5 in the relevant entry.

3. **Notification No. 05/2026-Central Excise dated March 26, 2026:** The Government has amended Notification No. 05/2019 to revise duty rates, prescribing ₹3 per litre and Nil rate for specified goods, and clarified that the benefit will not apply to export clearances.

4. **Notification No. 06/2026-Central Excise dated March 26, 2026**: The Government has provided exemption from Special Additional Excise Duty on petrol and diesel beyond specified rates, effectively reducing duty liability, with certain exclusions for exports

Central Excise Notifications

5. **Notification No. 07/2026-Central Excise dated March 26, 2026:** The Government has imposed Special Additional Excise Duty on Aviation Turbine Fuel (ATF) at the rate of ₹50 per litre with immediate effect.

6. **Notification No. 08/2026-Central Excise dated March 26, 2026:** The Government has prescribed a reduced effective rate of Special Additional Excise Duty on ATF at ₹29.5 per litre through exemption.

7. **Notification No. 09/2026-Central Excise dated March 26, 2026:** The Government has granted full exemption from Special Additional Excise Duty on ATF, subject to specified conditions including exclusions for exports by Public Sector Oil Companies to Nepal, Bhutan, Bangladesh and Sri Lanka“

8. **Notification No. 10/2026-Central Excise dated March 26, 2026:** The Government has exempted petrol, diesel and ATF from specified excise duties when cleared for export or supplied as fuel to foreign going aircraft.

Central Excise Notifications

9. **<u>Notification No. 11/2026-Central Excise dated March 26, 2026:</u>** The Government has provided exemption from additional excise duty on petrol and diesel beyond specified rates, prescribing Nil rate for petrol and ₹9.5 per litre for high speed diesel (as corrected by corrigendum). The exemption is not applicable to exports, except exports by Public Sector Oil Companies to Nepal, Bhutan, Bangladesh and Sri Lanka.

10. **<u>Notification No. 12/2026-Central Excise dated March 26, 2026:</u>** The Government has amended Notification No. 04/2019 to restrict applicability of benefits on goods cleared for export, except for exports by Public Sector Oil Companies to Nepal, Bhutan, Bangladesh and Sri Lanka.

11. **<u>Notification No. 13/2026-Central Excise dated March 26, 2026:</u>** The Government has rescinded Notification No. 18/2022-Central Excise with immediate effect, while safeguarding actions already taken under the earlier notification.

12. **<u>Notification No. 02/2026-Central Excise (N.T.) dated March 26, 2026:</u>** The Government has amended the Central Excise Rules, 2017 to exclude petrol, diesel and ATF from the benefit of export-related provisions under Rules 18 and 19, except in case of exports by Public Sector Oil Companies to Nepal, Bhutan, Bangladesh and Sri Lanka. The amendment is effective immediately.

Foreign Trade Policy Updates

1. **<u>Notification No. 63/2025-26 dated March 16, 2026:</u>** DGFT has amended the import policy for silver jewellery items under ITC (HS) codes 71131144 and 71131145. The import policy has been changed from "Free" to "Restricted" with immediate effect, requiring prior authorization for imports. This restriction is applicable up to 30.06.2026 and has been issued under the Foreign Trade (Development & Regulation) Act, 1992 read with FTP 2023.

2. **<u>Notification No. 64/2025-26 dated March 18, 2026:</u>** DGFT has deleted Policy Condition No. 2(iii) under Chapter 95 of ITC (HS), 2022 – Schedule I (Import Policy) with immediate effect, in exercise of powers under Sections 3 and 5 of the Foreign Trade (Development & Regulation) Act, 1992 read with FTP 2023. This removes Policy Condition 2(iii) for all imports covered under Chapter 95 from the date of notification.

3. **<u>Notification No. 65/2025-26 dated March 19, 2026:</u>** DGFT has introduced a time-limited support scheme titled RELIEF (Resilience & Logistics Intervention for Export Facilitation) under the Export Promotion Mission to assist exporters affected by geopolitical disruptions in the Gulf and West Asia maritime corridor. The scheme will be implemented through ECGC to mitigate increased export risks and ensure continuity of trade.

Foreign Trade Policy Updates

4. **<u>Notification No. 66/2025-26 dated March 23, 2026:</u>** DGFT has restored the RoDTEP rates and value caps as applicable on 22.02.2026 for all eligible export products for the period from 23.02.2026 to 31.03.2026. The notification is issued under Section 5 of the Foreign Trade (Development & Regulation) Act, 1992 read with FTP 2023. It supersedes Notification No. 60/2025-26 and withdraws the earlier 50% restriction on RoDTEP benefits. This ensures full restoration of RoDTEP benefits for the specified period.

5. **<u>Notification No. 67/2025-26 dated March 27, 2026:</u>** DGFT has amended Para 9.05 of FTP 2023 relating to exports through courier service by removing the existing per-consignment value limit of ₹10,00,000. The notification is issued under Section 5 of the Foreign Trade (Development & Regulation) Act, 1992 read with FTP provisions. As a result, no value limit shall apply for exports through courier services, subject to applicable export policy conditions. This amendment will be effective from 01st April, 2026

6. **<u>Notification No. 68/2025-26 dated March 27, 2026:</u>** DGFT has amended the Import Policy under ITC (HS), 2022 for Urea (Exim Code 31021010) by extending the State Trading Enterprise (STE) status of Indian Potash Limited (IPL) for import of urea on Government account up to 31.03.2027. The notification is issued under Section 3 and 5 of the Foreign Trade (Development & Regulation) Act, 1992 read with FTP provisions. All other conditions remain unchanged as per earlier notifications. The amendment ensures continued import of urea through IPL under FTP provisions..

Foreign Trade Policy Updates

7. **<u>Public Notice No. 52/2025-26 dated March 20, 2026:</u>** DGFT has amended the Standard Input Output Norms (SION) A-2005 by revising the description of the export product to "Phenoxyethanol (Preservative Grade)" and modifying the permissible quantity of Ethylene Oxide. The changes are made at Sl. No. 2 with immediate effect.

8. **<u>Public Notice No. 53/2025-26 dated March 24, 2026:</u>** DGFT extended the validity of TRQ Authorizations issued in FY 2025-26 for import of gold (CTH 7108) under the India-UAE CEPA from 31.03.2026 to 30.06.2026 in view of global trade disruptions. The extension is automatic and does not require any fresh application, fee, or endorsement.

9. **<u>Public Notice No. 54/2025-26 dated March 24, 2026:</u>** DGFT has introduced one-time relaxation measures for the Gem & Jewellery sector under Chapter 4 of FTP-2023 by extending re-export, export, and re-import periods by 30 days where such timelines expire between 01.03.2026 and 31.05.2026. The extension is automatic and requires no application, fee, or endorsement, with customs authorities directed to allow transactions accordingly.

Foreign Trade Policy Updates

10. **<u>Trade Notice No. 33/2025-26 dated March 20, 2026:</u>** DGFT has issued amendments to the guidelines for Interest Subvention Support under Export Promotion Mission (EPM) to provide operational clarity. It aligns eligibility with RBI directions, disallows benefit from the date of NPA classification, and mandates UIN generation prior to disbursal. A Rs. 50 lakhs per IEC cap is prescribed for claims across multiple banks with undertaking requirement. Benefits apply prospectively for eligible tariff lines and only for the actual loan period, while banks must submit claims through the DGFT portal and pass the benefit upfront to exporters.

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THANK YOU

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