आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, JAIPUR

श्री विजय पाल रॉव, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE: SHRI VIJAY PAL RAO, JM AND SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 1509 to 1512/JP/2018
निर्धारण वर्ष/Assessment Years : 2010-11 to 13-14.

The ACIT, Circle-2, Jaipur.	बनाम Vs.	M/s. Om Metal Infraproject Ltd., Om Towers, Church Road, M.I. Road, Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN No. AAACO 8245 J		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/ Assessee by : Shri B.V. Maheshwari (CA)
राजस्व की ओर से/ Revenue by: Shri Varinder Mehta (CIT-DR)

सुनवाई की तारीख/ Date of Hearing : 20.03.2019.
घोषणा की तारीख/ Date of Pronouncement : 27/03/2019.

आदेश/ ORDER

PER BENCH :

These four appeals by the revenue are directed against four separate orders of the ld. CIT (A)-I, Jaipur all dated 04.10.2018 for the assessment years 2010-11 to 2013-14. Common grounds have been raised by the revenue in these appeals. The grounds raised for the assessment year 2010-11 are as under :-

" (i) Whether on the facts and in the circumstances of the case and in law, the ld. CIT (A) was justified in deleting the addition of Rs. 53,26,040/- made to book profit u/s 115 JB for calculation of MAT ?

(ii) Whether on the facts and in the circumstances of the case and in law, the ld. CIT (A) was justified in deleting the addition of Rs. 53,26,040/- made to book profit u/s 115JB which was the share of profit from JV firm called OMIL-JSC-JV ?

The appellant craves the right to amend alter or add to any of the grounds of appeal given above.

2. The only issue arises in these appeals of the revenue is regarding addition made by the AO on account of adjustment made in the book profit computed under section 115JB of the Act in respect of share of the assessee in the income of joint venture.

3. We have heard the ld. D/R as well as the ld. A/R and considered the relevant material on record. At the outset, we note that the ld. CIT (A) has deleted the addition made by the AO by following the decision of this Tribunal in assessee's own case for the assessment year 2014-15. We further note that the Tribunal vide order dated 23rd August, 2018 in ITA No. 759/JP/2018 for the assessment year 2014-15 has considered this issue in para 13 to 15 as under :-

"13. We have heard the rival submissions as well as the relevant material on record. The Assessing Officer has rejected the contention of the assessee that the share of profit from AOP/Joint Venture shall be excluded for the computation of book profit U/s 115JB of the Act. The relevant finding of the Assessing Officer are as under:

I have carefully considered the submission of the assessee and find the same not acceptable in view of the following reasons:

1) In the instant case the share of profit from the joint venture company represent the share of profit from AOP. As per section 10(2 A), only the share of profits from a firm governed by the partnership Act is excluded from computation of total income. In computing the book profit also the share of profits from the firm would have excluded in view of explanation (ii) to sec.

115JB. But the share of profits from AOP which may be exempt from taxation in the hands of the members by the virtue of section 86, cannot be excluded while the computing the book profits of the members of AOP, under any of the explanation under sec. 115JB of the Act.

2) Here, it is pertinent to mention that the AOP and Partnership Firm are very much distinguishable in nature.

3) Further, the ITAT Bench, Hyderabad in the case of ACIT Circle Hyderabad V/s Seenaiah & Co. Projects Ltd Hyderabad has held that the adjustments have to be made only on the basis of explanation contained under section 115JB of the Act and the explanations of the provisions are clear that no such adjustment as made by the assessee i.e. reduction of profit from JV is allowable under eyes of law.

4) Moreover, clause (iic) has been inserted in Explanation 1 below sub-section (2) of section 115JB by the finance Act 2015 w.e.f. 01.04.2016 (i.e. A.Y. 2016- 17). It is apparent that the amendment (to exclude share of the assessee in the income of an AOP on which no income tax is payable in accordance with the provision of section 86) has not been made applicable retrospectively. Hence Rs. 37,60,20,402/- *as per profit from OMIL & JSC (JV) shall not be deductible in accordance with as per Part II & III of schedule VI and accordingly be added to the Book Profit.*

14. The assessee challenged the action of the Assessing Officer before the ld. CIT(A) and relied upon the decision of Mumbai Benches of the Tribunal in the case of M/s Goldgerg Finance Pvt. Ltd. Vs ACIT (supra). The ld. CIT(A) has decided the issue by holding as under:

(iv) I have duly considered the submissions of the appellant, assessment order and the material placed on record. The issue is relating to computation of book profit u/s 115JB of the Act viz a viz profit and loss account prepared by the appellant as per the provisions of Companies Act and the applicability of

clause (iic) to Explanation 1 to section 115JB of the Act, which has been inserted by the Finance Act, 2015 w.e.f. 01.04.2016. In the assessment order, it has held by the AO that the said clause was applicable w.e.f. 2016- 17 i.e. it was not applicable to the year under consideration and it was not made applicable retrospectively. It would be appropriate to reproduce clause (iic) to Explanation 1 to section 115JB as under:

> (iic) the amount of income, being the share of the assessee in the income of an association of persons or body of individuals, on which no income-tax is payable in accordance with the provisions of section 86, if any such amount is credited to the profit and loss account; or

(v) It may be mentioned that the issue under consideration has been considered by the Hon'ble ITAT, Mumbai in the case of Goldgerg Finance (P.) Ltd. Vs ACIT [2017] 78 taxmann.com 123 (Mumbai - Trib.)

> ……..
> ……..

(vi) It may be mentioned that in a number of judicial pronouncements, the case of Apollo Tyres Ltd. v. CIT [2002] 255 ITR 273/122 Taxman 562 (SC), has been distinguished. In these judgements, it has been observed that the object of Minimum Alternate Tax (MAT) provisions incorporated in Sec.ll5JB of the Act was to bring out real profit of companies and the thrust was to find out real working results of company. It was further observed that inclusion of receipt which are not in the nature of income in computation of book profits for MAT would defeat two fundamental principles, it would levy tax on receipt which was not in nature of income at all and secondly it would not result in arriving at real working results of company. Real working result could be arrived at only after excluding this receipt which had been credited to P&L a/c and not otherwise. The reliance is placed on the cases of JSW Steel Ltd. Vs ACIT [2017] 82 taxmann.com 210 (Mumbai - Trib.); Sicpa India (P.) Ltd. Vs DCIT [2017] 80 taxmann.com 87 (Kolkata - Trib.), Dy. CIT v. Binani Industries Ltd. [2016] 178 TTJ 658 and Hon’ble ITAT, Jaipur in the case of ACIT Vs Shree Cement Ltd. in ITA No. 614, 615 & 635/JP/2010 for AY 2004-05, 05-06 & 06-07.

(vii) In view of the above discussion and looking to the totality of facts and circumstances of the case, it is held that the Assessing Officer was not justified in not excluding profit of share of the appellant from its AOP while computing book profit u/s 115JB of the Act and thus, the AO is hereby directed to exclude the same while computing book profit u/s 115JB of the Act. ”

Thus, it is clear that the ld. CIT(A) has given a finding on the issue by following the decisions of this Tribunal. We further note that the provisions of Section 86 of the Act contemplates that no income tax shall be payable by the assessee in respect of his share in the income of association of persons or body of individuals and such share in the association or body is computed in the manner provided U/s 67A of the Act. Though, the share of profit in the association of persons or body of individuals as envisaged U/s 86 as well as Section 67A of the Act is not liable to income tax, however, the same shall be included in the total income of the assessee for the purpose of determining the average marginal rate of tax in terms of Section 66 of the Act. The second proviso to Section 86 set out the exception in the case where no income tax is chargeable on the total income of the association of persons or body of individuals then the share of a member shall be chargeable to tax as part of his total income and the benefit of Section 86 shall not be available to the member of association or body.

15. For ready reference, we reproduce the provisions of Section 66, 67A and 86 of the Act as under:

“Section 66. In computing the total income of an assessee, there shall be included all income on which no income-tax is payable under Chapter VII [38][* * *].

Section 67A. (1) In computing the total income of an assessee who is a member of an association of persons or a body of individuals wherein the shares of the members are determinate and known [other than a company or a cooperative society or a society registered under the Societies Registration Act, 1860 (21 of 1860), or under any law corresponding to that Act in force in any part of India], whether the net result of the computation of the total income of such association or body is a profit or a loss, his share (whether a net profit or net loss) shall be computed as follows, namely :—

(*a*) any interest, salary, bonus, commission or remuneration by whatever name called, paid to any member in respect of the previous year shall be deducted from the total income of the association or body and the balance ascertained and apportioned among the members in the proportions in which they are entitled to share in the income of the association or body ;

(*b*) where the amount apportioned to a member under clause (*a*) is a profit, any interest, salary, bonus, commission or remuneration aforesaid paid to the member by the association or body in respect of the previous year shall be added to that amount, and the result shall be treated as the member's share in the income of the association or body ;

(*c*) where the amount apportioned to a member under clause (*a*) is a loss, any interest, salary, bonus, commission or remuneration aforesaid paid to the member by the association or body in respect of the previous year shall be adjusted against that amount, and the result shall be treated as the member's share in the income of the association or body.

(2) The share of a member in the income or loss of the association or body, as computed under sub-section (1), shall, for the purposes of assessment, be apportioned under the various heads of income in the same manner in which the income or loss of the association or body has been determined under each head of income.

(3) Any interest paid by a member on capital borrowed by him for the purposes of investment in the association or body shall, in computing his share chargeable under the head "Profits and gains of business or profession" in respect of his share in the income of the association or body, be deducted from his share.

Explanation.—In this section, "paid" has the same meaning as is assigned to it in clause (*2*) of section 43.]

Section 86. Where the assessee is a member of an association of persons or body of individuals (other than a company or a co-operative society or a society registered under the Societies Registration Act, 1860 (21 of 1860), or under any law corresponding to that Act in force in any part of India), income-tax shall not be payable by the assessee in respect of his share in the income of the association or body computed in the manner provided in section 67A :

Provided that,—

(*a*) where the association or body is chargeable to tax on its total income at the maximum marginal rate or any higher rate under any of the provisions of this Act, the share of a member computed as aforesaid shall not be included in his total income;

(*b*) in any other case, the share of a member computed as aforesaid shall form part of his total income :

Provided further that where no income-tax is chargeable on the total income of the association or body, the share of a member computed as aforesaid shall be chargeable to tax as part of his total income and nothing contained in this section shall apply to the case.]

The co-joint reading of Section 66, 67A and 86 of the Act reveals that the Income tax shall be payable by the assessee in respect of his share in the income of association of persons or body or individuals computed in the manner provided in Section 67A subject to the condition that the total income of such association or body or person is not exempt from income tax. However, such share of member shall be included while computing the total income for the purpose of average marginal tax. The share of a partner in the total income of the firm is exempt as per provisions of Section 10(2A) of the Act and consequently is excluded from the total income of the partner and therefore, the said share shall be excluded while computing the book profit U/s 115JB of the Act as envisaged in clause (ii) of explanation (1) to the said Section. So far as second proviso to Section 86 of the Act is concerned, it refers to the association of persons or body of individuals whose total income is exempt from income tax and therefore, in our view, the reference in second proviso to Section 86 is made to the association of persons or body of individuals whose total income is exempt U/s 10 of the Act and not otherwise. Once the share in the joint venture which is treated as share in the association of persons is not hit by the second proviso to Section 86 then the same is akin the share from the partnership firm. Thus to bring it to the parity of share in partnership firm, the amendment in Section 115JB of the Act vide Finance Act, 2015 was brought by inserting clause (iic) w.e.f. 1/4/2016. Therefore, the purpose and intention to bring the amendment is to remove the mischief or hardship of the assessee on MAT in respect of the income being share in the association of persons or body of individuals which is otherwise not subject to income tax in accordance with the provisions of Section 86 of the Act. The Mumbai Benches of the Tribunal in the case of M/s Goldgerg Finance Pvt. Ltd. Vs ACIT (supra) while dealing with this issue has held in para 10 and 11 as under:

10. We have heard the rival contentions and perused the relevant findings given in the impugned order. The addition of share income of AOP in the book profit has been made on the ground that the assessee itself has credited the share income from AOP in the P&L account and consequently the book profit has to be computed on the basis of amount shown in the P&L account. On a perusal of *Explanation* to Section 115JB

specifically the second part dealing with exclusion/reduction from the book profit it can be seen that clause (ii) permits certain deduction from book profit with regard to the amount of income to which the provisions of sections 10, 11 or 12 applies if such amount has been credited to the P&L account. The said clause reads as under:—

> "the amount of income to which any of the provisions of section 10 [other than the provisions contained in clause (38) thereof] or section 11 or section 12 apply, if any such amount is credited to the profit and loss account; or"

Section 10 includes section 10(2A) also which provides for exemption of share income of partner from the partnership firm. Thus, if share income of partner is credited to the profit & loss account, then, *Explanation 1* to sec 115JB envisages its exclusion or deduction from book profit. However, there was no such enabling provision for the share income from the AOP which can be excluded from the computation of book profit. In order to extend this benefit and to provide remedial measures in the case of AOP also, a new clause has been inserted by the Finance Act, 2015 w.e.f. 1.4.2016, which reads as under:

"(*iic*) the amount of income, being the share of the assessee in the income of an association of persons or body of individuals, on which no income tax is payable in accordance with the provisions of section 86 if any, such amount is credited to the profit and loss account; or"

The rationale behind this section has been explained in the Explanatory notes to the Finance Act, 2015 in the following manner:—

"Rationalising the provisions of section 115JB

The existing provisions contained in section 115JB of the Act provide that in the case of a company, if the tax payable on the total income as computed under the Act in respect of any previous year relevant to the assessment year commencing on or after 1st day of April, 2012, is less than eighteen and one-half percent of its book profit, such book profit shall be deemed to be the total income of the assessee and the tax payable for the relevant previous year shall be eighteen and one-half percent of book profit. This tax is termed as minimum alternate tax (MAT). *Explanation* below sub-section (2) of section 115JB provides that the expression "book profit" means net profit as shown in the profit and loss account prepared in accordance with the provisions of the Companies Act, or in accordance with the provisions of the Act governing a company as increased or reduced by certain adjustments, as specified in the section.

Section 86 of the Act provides that no income-tax is payable on the share of a member of an AOP, in the income of the AOP in certain circumstances. However, under the present provisions, a company which is a member of an AOP is liable to MAT on such share also since such income is not excluded from the book profit while computing the MAT liability of the member. In the case of a partner of a firm, the share in the profits of the firm is exempt in the hands of the partner as per section 10(2A) of the Act and no MAT is payable by the partner on such profits.

In view of the above, it is proposed to amend the section 115JB so as to provide that the share of a member of an AOP, in the income of the AOP, on which no income-tax is payable in accordance with the provisions of section 86 of the Act, should be

excluded while computing the MAT liability of the member under section 115JB of the Act. The expenditures, if any, debited to the profit loss account, corresponding to such income (which is being proposed to be excluded from the MAT liability) are also proposed to be added back to the book profit for the purpose of computation of MAT." [Emphasis added is ours]

This has been further explained and clarified by the CBDT Circular in the similar manner. From the reading of above clarification it is ostensible that, the background and intention behind for such an insertion of clause was that, in case of a partner of a firm, the share in the profit of the firm which is exempt in the hands of the partner in terms of section 10(2A), there were no liability to pay MAT by the partner on such profit. However, this benefit was lacking in the case of share of a member of an AOP where in certain circumstances was not taxable in hands of member in terms of section 86 were not excluded from the book profit while computing the MAT liability of the member. It was felt by the legislature that the share of member of an AOP on which no income tax is payable in accordance with the provisions of section 86 should be excluded while computing the MAT liability of the member u/s 115JB. It was further provided that expenditure if any debited to the P&L account corresponding to such income which is to be excluded from the MAT liability shall be added back to the book profit for the purpose of computation of MAT. The intention of the legislature which can be gauged by the Explanatory notes to the amending Act, was to provide similar remedy which was applicable to the partners whose share income from the profit of the firm was not liable for MAT. If a provision has been brought to extend the benefit to certain class of assessees which was earlier applicable to other class of assessees on a similar circumstances and is remedial in nature, then, the same has to be reckoned as retrospective. It is quite a trite proposition that explanatory Act which is curative in nature or any remedial statute is brought in the statute either to remedy unintended consequence or to provide benefit which is applicable to particular class of assessee and is extended to other class of assessee, then, on reasonable interpretation it should be declared as retrospective in operation. In our opinion, if an amendment in law has been brought by the legislature in the statute which is curative in nature, to avoid unintended consequence and to provide similar benefit to other class of assessee, then, it has to be treated as retrospective in nature even though it has not been stated specifically by the amending Act. This proposition find strong support from the judgments of the Hon'ble Supreme Court in the case of *Allied Motors (P.) Ltd.* (*supra*) and in the case of *Alom Extrusions Ltd.* (*supra*). The Hon'ble Apex Court while interpreting the proviso to section 43B brought in the statute with a particular date was treated as curative and was held to be applicable retrospectively. The relevant observation of the Hon'ble Supreme Court in the case of *Alom Extrusions Ltd*. following the ratio of in the case of *Allied Motors (P.) Ltd*. (*supra*) reads as under:—

> "Once this uniformity is brought about in the first proviso, then, in our view, the Finance Act, 2003, which is made applicable by the Parliament only w.e.f. 1st April, 2004, would become curative in nature, hence, it would apply retrospectively w.e.f. 1st April, 1988 (i.e. the date on which the related legal provision was introduced). Secondly, it may be noted that, in the case of *Allied Motors (P.) Ltd.* v. *CIT* [1997] 139 CTR (SC) 364: [1997] 224 ITR 677 (SC), the scheme of s. 43B of the Act came to be examined. In that case, the question which arose for determination was, whether sales-tax collected by the assessee and paid after the end of the relevant previous year but within the

time allowed under the relevant sales-tax law should be disallowed under s. 43B of the Act while computing the business income of the previous year? That was a case which related to asst yr. 1984-85. The relevant accounting period ended on 30th June, 1983. The ITO disallowed the deduction claimed by the assessee which was on account of sales-tax collected by the assessee for the last quarter of the relevant accounting year. The deduction was disallowed under s. 43B which, as stated above, was inserted w.e.f. 1st April, 1984. It is also relevant to note that the first proviso which came into force w.e.f. 1st April, 1988 was not on the statute book when the assessments were made in the case of *Allied Motors (P.) Ltd.* (*supra*). However, the assessee contended that even though the first proviso came to be inserted w.e.f. 1st April, 1988, it was entitled to the benefit of that proviso because it operated retrospectively from 1st April, 1984, when s. 43B stood inserted. This is how the question of retrospectivity arose in *Allied Motors (P.) Ltd.* (*supra*). This Court, in *Allied Motors (P.) Ltd.* (*supra*) held that when a proviso is inserted to remedy unintended consequences and to make the section workable, a proviso which supplies an obvious omission in the section and which proviso is required to be read into the section to give the section a reasonable interpretation, it could be read retrospective in operation, particularly to give effect to the section as a whole. Accordingly, this Court in *Allied Motors (P.) Ltd.* (*supra*), held that the first proviso was curative in nature, hence, retrospective in operation w.e.f. 1st April, 1988. It is important to note once again that, by Finance Act, 2003 not only the second proviso is deleted but even the first proviso is sought to be amended by bringing about an uniformity in tax, duty, cess and fee on the one hand vis-a-vis contributions to welfare funds of employee(s) on the other. This is one more reason why we hold that the Finance Act, 2003, is retrospective in operation. Moreover, the judgment in *Allied Motors (P.) Ltd.* (*supra*) is delivered by a Bench of three learned Judges, which is binding on us. Accordingly, we hold that Finance Act, 2003, will operate retrospectively w.e.f. 1st April, 1988 (when the first proviso stood inserted). Lastly, we may point out the hardship and the invidious discrimination which would be caused to the assessee(s) if the contention of the Department is to be accepted that Finance Act, 2003, to the above extent, operated prospectively. Take an example in the present case, the respondents have deposited the contributions with the R.P.F.C. after 31st March (end of accounting year) but before filing of the Returns under the IT Act and the date of payment falls after the due date under the Employees' Provident Fund Act, they will be denied deduction for all times. In view of the second proviso, which stood on the statute book at the relevant time, each of such assessee(s) would not be entitled to deduction under s. 43B of the Act for all times. They would lose the benefit of deduction even in the year of account in which they pay the contributions to the welfare funds, whereas a defaulter, who fails to pay the contribution to the welfare fund right upto 1st April, 2004, and who pays the contribution after 1st April, 2004, would get the benefit of deduction under s. 43B of the Act. In our view, therefore, Finance Act, 2003, to the extent indicated above, should be read as retrospective. It would, therefore, operate from 1st April, 1988 when the first proviso was introduced. It is true that the Parliament has explicitly stated that Finance Act, 2003, will operate w.e.f. 1st April, 2004. However, the matter

before us involves the principle of construction to be placed on the provisions of Finance Act, 2003."

11. Thus, we are of the opinion that the clause (iic) inserted in *Explanation 1* to section 115JB by the Finance Act, 2015 is remedial and curative in nature as it was brought in the statute to provide similar benefit to the member of the AOP which was earlier applicable to the partner of the firm, therefore, it is to be reckoned as retrospective. This proposition can be viewed from another angle that, the amending Act had sought to bring parity between similar kind of situation faced by two class of assessees, where in one case, statute envisaged that if the income of the assessee is not taxable, that is, in case of partner the share income from the partnership firm, then it cannot be taxed as book profit under MAT liability. Similarly, in second case also, that is, in case of member of an AOP where no income-tax is payable on the share of a member of an AOP in certain situations in terms of section 86, should also not be brought to tax under MAT liability. The legislature by this amendment has thus removed this imparity between two classes of assessees so that mischief or prejudice caused to other class of assessees should be removed. The mischief which has been sought to be remedied is that the share income of the member of the AOP which was not taxable in terms of section 86 was getting taxed under MAT while computing the book profit. This was also never the purpose of section 115JB to tax any income or receipts which is otherwise not taxable under the Act. If the intention of legislature was always that income which is not taxable under the normal provisions of the Act should not be brought to tax under MAT also, then it has to be interpreted that such a benefit has to be given to all and where the income is otherwise not taxable under the Act cannot be brought to be taxed under MAT. Therefore, any remedy brought by an amendment to remove the disparity and curb the mischief has to be reckoned as curative in nature and hence, is to be held retrospectively. Accordingly, this issue is allowed in favour of the assessee.

Thus, it was held that the amendment was brought to remove the hardship and bring the parity of the income being share in the association of persons or body of individuals, which is otherwise not liable to tax as per the provisions of Section 86 of the Act, the same shall have retrospective application. In absence of any contrary precedent brought to our notice and to maintain the rule of consistency, we follow the decision of Mumbai Benches of the Tribunal in the case of M/s Goldgerg Finance Pvt. Ltd. Vs ACIT (supra). Accordingly, we do not find any error or illegality in the order of the ld. CIT(A) qua this issue. Hence, this ground of revenue's appeal stands dismissed."

In principle, the issue is covered by the earlier decision of this Tribunal. However, the only point is to be considered is that whether the income of the joint venture assessed as AOP was exempt or not from the Income Tax and then the share in the income of the AOP has to be treated as per the provisions of section 67A of the Act. Accordingly, so far as the addition deleted by the ld. CIT (A), we do not find any error or illegality in the impugned order of the CIT (A), however, the AO has to verify the fact whether the income or any part of the income of the joint venture can be assessed in the hands of the assessee in terms of section 67A of the Act.

4. In the result, appeals of the revenue are dismissed.

Order is pronounced in the open court on 27/03/2019.

Sd/-	Sd/-
(विक्रम सिंह यादव)	(विजय पाल रॉव)
(VIKRAM SINGH YADAV)	(VIJAY PAL RAO)
लेखा सदस्य / Accountant Member	न्यायिक सदस्य / Judicial Member

Jaipur
Dated:- 27/03/2019.
Das/

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. The Appellant- The ACIT, Circle-2, Jaipur.
2. The Respondent – M/s. Om Metal Infraproject Ltd., Jaipur.
3. The CIT(A).
4. The CIT,
5. The DR, ITAT, Jaipur
6. Guard File (ITA No. 1509 to 1512/JP/2018)

आदेशानुसार / By order,

सहायक पंजीकार / Assistant. Registrar