IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)

TUESDAY, THE FOURTH DAY OF NOVEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NOS: 33425, 33428, 33429 AND 33430 OF 2025

W.P.No.33425 of 2025

Between:

Hilland Petra Rocks Private Limited, 4th Floor, Vasavi Corporate Building, 8-2-703/1 and 8-2-703/7/1/A, Rd. No. 12, Bhola Nagar, Banjara Hills, Hyderabad, Telangana-500034 Represented by its Authorised Signatory and Director Mr. Vijay Kumar Yerram.

.....PETITIONER

AND

1. Union of India, Through its Secretary, Ministry of Finance, Income Tax Department, Rep. by its Commissioner.
2. Pr. Commissioner of Income Tax (Central), Aayakar Bhawan, Basheer Bagh, Hyderabad – 500 004.
3. Dy Commissioner of Income Tax Central Circle-3(2), Aayakar Bhawan, Basheerbagh, Hyderabad – 500 004.
4. Addl Commissioner of Income Tax Central Range-3, Aayakar Bhawan, Basheerbagh, Hyderabad – 500 004.
5. Commissioner Income Tax (Appeals-II), Aayakar Bhawan, Basheerbagh, Hyderabad.
6. Assistant Commissioner of Income Tax, Central Circle, Central Circle-3(2), Aayakar Bhawan, Basheerbagh, Hyderabad.

.....RESPONDENTS

Petition Under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ or an order or a direction, more particularly a writ in the nature of Mandamus i)Declaring the actions of the Respondent authorities in

issuing the Demand Notice dated 23.10.2025 bearing DIN Letter No. ITBA/ COM/ F/ 17/ 2025-26/1081956017(1) in complete violation of principles of natural justice and in subsequently proceeding with recovery steps by directing the bank authorities to attach the bank accounts of the Petitioner Company in complete contravention to the provisions of the Income Tax Act, 1961 and Rules and framed thereunder as being illegal, arbitrary, unconstitutional and contrary to the settled principles of law ii)Setting aside the Demand Notice dated 23.10.2025 bearing DIN Letter No. ITBA/ COM/ F/17/ 2025-26/1081956017(1) iii)Directing the Respondent Authorities to instruct the Petitioner's bank manager/authorised personnel/officials to not attach any of the movable and immovable properties of Petitioner and to subsequently suspend the lien placed on Petitioner's bank accounts.

I.A.NO:1 OF 2025

Petition Under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the entire demand placed on the Petitioner by staying all further proceedings initiated pursuant to the Demand Notice dated 23.10.2025 bearing DIN Letter No. ITBA/COM/F/17/2025- 26/1081956017(1) with regard to penalty orders dated 27.02.2025 under Section 271DA of the Income Tax Act, 1961 pertaining Petitioner's AYs 2022-23 and 2023-24 and to consequently suspend the lien marked on the Petitioner's bank account(s) pending disposal of the writ petition.

Counsel for the Petitioner : SRI AVINASH DESAI, SENIOR COUNSEL FOR SRI M.PRANAV

Counsel for the Respondent No.1 : SRI NARAPARAJU AVANEESH

Counsel for the Respondent Nos.2 to 6 : SRI N.PRAVEEN REDDY, SC FOR INCOME TAX DEPARTMENT

W.P.NO:33428 OF 2025

Between:

Vasavi Group LLP, Office at. 8-2-703/7/1 and 8-2-703/7/1/A, 4th Floor, Vasavi Corporate Building, Road No.12, Banjara Hills, Hyderabad- 500034. Telangana. Rep by its Designated Partner Mr. Vijay Kumar Yerram.

.....PETITIONER

AND

1. Union of India, Through its Secretary, Ministry of Finance, Income Tax Department, New Delhi. Rep. by its Commissioner.
2. Pr. Commissioner of Income Tax (Central), Aayakar Bhawan, Basheer Bagh, Hyderabad-500004.
3. Dy. Commissioner of Income Tax, Central Circle-3(2), Aayakar Bhawan, Basheerbagh, Hyderabad-500004.
4. Addl Commissioner of Income Tax, Central Range-3, Aayakar Bhawan, Basheerbagh, Hyderabad-500004.
5. Commissioner Income Tax (Appeals)-11, Aayakar Bhawan, Basheerbagh, Hyderabad-500004.
6. Assistant Commissioner of Income Tax, Central Circle, Central Circle-3(2), Aayakar Bhawan, Basheerbagh, Hyderabad-500004.

.....RESPONDENTS

Petition Under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ or an order or a direction, more particularly a writ in the nature of Mandamus i) Declaring the actions of the Respondent authorities in issuing the Demand Notice dated 23.10.2025 bearing DIN Letter No. ITBA/COM/F/17/2025-26/1081956628(1) in complete violation of principles of natural justice and in subsequently proceeding with recovery steps by directing the bank authorities to attach the bank accounts of the Petitioner Company in complete contravention to the provisions of the Income Tax Act, 1961 and Rules and framed thereunder as being illegal, arbitrary, unconstitutional and contrary to the settled principles of law ii) Setting aside the Demand Notice dated 23.10.2025 bearing DIN Letter No. ITBA/ COM/ F/17/2025-26/1081956628(1) iii) Directing the Respondent Authorities to instruct the Petitioner's bank manager/authorised personnel/officials to not attach any of the movable and immovable properties of

Petitioner and to subsequently suspend the lien placed on Petitioner's bank accounts.

I.A.NO:1 OF 2025

Petition Under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the entire demand placed on the Petitioner by staying all further proceedings initiated pursuant to the Demand Notice dated. 23.10.2025 bearing DIN Letter No. ITBA/ COM/ F/17/ 2025-26/1081956628(1) with regard to penalty orders dated 27.02.2025 under Section 271DA of the Income Tax Act, 1961 pertaining Petitioner's AYs 2022-23 and 2023¬24 and to consequently suspend the lien marked on the Petitioner's bank account(s) pending disposal of the writ petition.

Counsel for the Petitioner : SRI AVINASH DESAI, SENIOR COUNSEL FOR SRI M.PRANAV

Counsel for the Respondent No.1 : SRI NARAPARAJU AVANEESH

Counsel for the Respondent Nos.2 to 6 : SRI N.PRAVEEN REDDY, SC FOR INCOME TAX DEPARTMENT

W.P.NO:33429 OF 2025

Between:

TNR Infratech Private Limited, Plot No. 19 and 20, Sy.No. 85/Part 89, Beside Suchitra Academy, Suchitra Circle. Jeedimetla(V), Quthubullapur (M) Ranga Reddy District, Hyderabad, Telangana - 500055 Represented by its Designated Partner, Mr. Vijay Kumar Yerram.

.....PETITIONER

AND

1. Union of India, Through its Secretary Ministry of Finance, Income Tax Department, New Delhi, Rep. by its Commissioner.
2. Pr. Commissioner of Income Tax (Central),, Aayakar Bhawan, Basheer Bagh, Hyderabad-500004.
3. Dy. Commissioner of Income Tax, Central Circle-3(2), Aayakar Bhawan, Basheerbagh, Hyderabad-500004.
4. Addl. Commissioner of Income Tax, Central Circle, Central Range-3, Aayakar Bhawan, Basheerbagh, Hyderabad-500004.

5. Commissioner Income Tax (Appeals)-11, Aayakar Bhawan, Basheerbagh, Hyderabad-500004.
6. Assistant Commissioner of Income Tax, Central Circle, Central Circle-3(2), Aayakar Bhawan, Basheerbagh, Hyderabad-500004.

.....RESPONDENTS

Petition Under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ or an order or a direction, more particularly a writ in the nature of Mandamus. i)Declaring the actions of the Respondent authorities in issuing the Demand Notice dated 23.10.2025 bearing DIN Letter No. ITBA/COM/F/17/2025- 26/1081956083(1) in complete violation of principles of natural justice and in subsequently proceeding with recovery steps by directing the bank authorities to attach the bank accounts of the Petitioner Company in complete contravention to the provisions of the Income Tax Act, 1961 and Rules and framed thereunder as being illegal, arbitrary, unconstitutional and contrary to the settled principles of law. ii)Setting aside the Demand Notice dated 23.10.2025 bearing DIN Letter No.ITBA/COM/F/017/2025-26/1081956083(1) iii)Directing the Respondent Authorities to instruct the Petitioner's bank manager/ authorised personnel to not attach any of the movable and immovable properties of Petitioner and to subsequently lift the lien placed on Petitioner's bank accounts.

I.A.NO:1 OF 2025

Petition Under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the entire demand placed on the Petitioner by staying all further proceedings initiated pursuant to the Demand Notice dated 23.10.2025 bearing DIN Letter No. ITBA/COM/F/17/2025-26/1081956083(1) with regard to penalty orders dated 27.02.2025 under Section 271DA of the Income Tax Act, 1961 pertaining Petitioner's AYs 2022-23 and 2023-24 and to consequently suspend the lien marked on the Petitioner's bank account(s) pending disposal of the writ petition.

Counsel for the Petitioner : SRI AVINASH DESAI, SENIOR COUNSEL FOR SRI M.PRANAV

Counsel for the Respondent No.1 : SRI NARAPARAJU AVANEESH

Counsel for the Respondent Nos.2 to 6 : SRI N.PRAVEEN REDDY, SC FOR INCOME TAX DEPARTMENT

W.P.NO: 33430 OF 2025

Between:

VASAVI HOMES LLP, Office at 8-2-703/1and 8-2-703/ 7/1/A 4th Floor Vasavi Corporate Building, Road No. 12, Bhola Nagar, Banjara Hills, Hyderabad, Telangana, India - 500034 Represented by its Designated Partner, Mr. Vijay Kumar Yerram.

.....PETITIONER

AND

1. Union of India, Through its Secretary, Ministry of Finance. Income Tax Department, New Delhi, Rep. by its Commissioner.
2. Pr. Commissioner of Income Tax (Central), Aayakar Bhawan, Basheer Bagh, Hyderabad-500004.
3. Dy. Commissioner of Income Tax, Central Circle-3(2), Aayakar Bhawan, Basheerbagh, Hyderabad-500004.
4. Additional Commissioner of Income Tax Central Circle, Central Range-3, Aayakar Bhawan, Basheerbagh, Hyderabad-500004.
5. Commissioner Income Tax (Appeals)-11, Aayakar Bhawan, Basheerbagh, Hyderabad-500004.
6. Assistant Commissioner of Income Tax Central Circle, Central Circle-3(2), Aayakar Bhawan, Basheerbagh, Hyderabad-500004.

.....RESPONDENTS

Petition Under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ or an order or a direction, more particularly a writ in the nature of Mandamus i)Declaring the actions of the Respondent authorities in issuing the Demand Notice dated 23.10.2025 bearing DIN Letter No. ITBA/COM/F/17/ 2025- 26/1081956532(1) in complete violation of principles of natural justice and in subsequently proceeding with recovery steps by directing the bank authorities to attach the bank accounts of the Petitioner Company in complete contravention to the provisions of the Income Tax Act, 1961 and Rules and framed thereunder as being illegal, arbitrary, unconstitutional and contrary to the settled principles of law ii)Setting aside the Demand Notice dated 23.10.2025 bearing DIN Letter No. C12 ITBA/ COM/ F/ 17/ 2025-26/1081956532(1) iii)Directing the Respondent Authorities to instruct the Petitioner's bank manager/

authorised personnel/ officials to not attach any of the movable and immovable properties of Petitioner and to subsequently suspend the lien placed on Petitioner's bank accounts.

I.A.NO:1 OF 2025

Petition Under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the entire demand placed on the Petitioner by staying all further proceedings initiated pursuant to the Demand Notice dated 23.10.2025 bearing DIN Letter No. ITBA/COM/F/17/2025-26/1081956532(1) with regard to penalty orders dated 27.02.2025 under Section 271DA of the Income Tax Act, 1961 pertaining Petitioner's AYs 2020-21 and 2021-2022,2022-23 & 2023- 24 and to consequently suspend the lien marked on the Petitioner's bank account(s) pending disposal of the writ petition.

Counsel for the Petitioner : SRI AVINASH DESAI, SENIOR COUNSEL FOR SRI M.PRANAV

Counsel for the Respondent No.1 : SRI NARAPARAJU AVANEESH

Counsel for the Respondent Nos.2 to 6 : SRI N.PRAVEEN REDDY, SC FOR INCOME TAX DEPARTMENT

The Court made the following COMMON ORDER

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

AND

THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

W.P.Nos.33425, 33428, 33429 and 33430 of 2025

Common Order:

Mr. Avinash Desai, learned Senior Counsel appears for Mr. Pranav Munigela, learned counsel for the petitioners; Mr. Naraparaju Avaneesh, learned counsel appears for respondent No.1 and Mr. N.Praveen Reddy, learned Standing Counsel for Income Tax Department appears for respondents No.2 to 6.

2. The Principal Commissioner of Income Tax (Central), Hyderabad (for short 'PCIT(central)'), passed an order under Section 271DA of the Income Tax Act, 1961 (for short 'the Act'), on 30.03.2025, granting absolute stay of recovery of the accumulated demand of Rs.428,98,50,568/-, on M/s.Vasavi Group of Cases (for short 'the assessee') involving the petitioner companies for various assessment years.

3. The order dated 30.03.2025 is extracted hereunder:

To M/s. Vasavi Group of Cases 4th Floor, Vasavi Corporate Building, Road No.12, Bhola Nagar, Banjara Hills, Hyderabad, 500034, Telangana, India	

Dated: 30/03/2025	DIN & Letter No : ITBA/COM/F/17/2024-25/1075273680(1)

Sir/Madam/M/s,

Subject: Online service of orders – Letter

F.No.Pr.CIT(c)/Hyd/Stay/2024-25

To,

M/s VASAVI GROUP OF CASES

Sir,

Sub: Order u/s 220(6) of the IT Act – in the case of M/s VASAVI GROUP OF CASES-reg.

Ref: (i) Assessee's letter received on 24.03.2025 for 65 Nos. of assessees.
(ii) Hearing conducted on 28.03.2025.

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A letter was filed by the assesse, M/s VASAVI GROUP OF CASES seeking stay of accumulated demand of Rs.428,98,50,568/- raised u/s 271DA of the IT Act, for various assessment years, vide the first reference cited above. On 28.03.2025, Shri B. Narsingh Rao, AR and Sri P. Ananda Rao, AR appeared and made the following submissions:

i). The assessee has cleared the quantum of demand raised during the assessment proceedings. No further appeal has been filed concerning this matter.
ii). The assessee's firm has duly honored the installment facility granted by the Principal Commissioner of Income Tax (Central), Hyderabad, and all installments have been paid as per the agreed schedule till date in respect of quantum demand raised in assessments.
iii). The present demand pertains to penalties levied u/s 271DA of the Act. The assessee has filed an appeal against the order passed under Section 271DA for all group cases and has requested that

they not be treated as an "assessee in default concerning the disputed demand under Section 220(6) of the Income Tax Act.
iv). Due to financial constraints, the assessee is currently unable to pay even the 20% of the demand raised under Section 271DA of the Act as per extant CBDT Instruction. To substantiate this, the assessee has provided a Cash Flow Statement, outlining the financial difficulties faced at present.

After careful consideration of the facts and circumstances of the case, financial hardship faced by M/s VASAVI GROUP OF CASES and co-operation during the course of assessment proceedings and payment of quantum demand raised earlier in search assessment instalments, their request to keep them as "assesse as not deemed to be in default" till disposal of the first appeal before CIT(A), Is favourably considered, for the 65 Nos. of assesses as annexed, in the light of the CBDT instruction No. 1941 dated 21.03.1996, which was further modified partially by CBDT, Office-Memorandum, dated 29.02.2016, subject to the following conditions:

i). The assesse will co-operate during the appeal proceedings without seeking adjournments.
ii). This order is valid till the disposal of first appeal pending with CIT(Appeal)
iii). Any Non-compliance to the above render the stay granted invalid and recovery proceedings will be initiated accordingly.

This issues with the approval of CCIT (in-situ) (Central), Hyderabad.

Sd/-
Income Tax Officer (Hqrs)
O/o Pr. Commissioner of Income-Tax (Central),
Hyderabad

4. The absolute stay was granted on the conditions that the assessee will cooperate during the appeal proceedings without seeking adjournment; the order was valid till the disposal of the first appeal pending with CIT(A) and any non-compliance to the

above conditions would render the stay invalid and recovery proceedings would be initiated.

5. It is not in dispute that the assessee was not able to attend on several dates in the appeal proceedings due to personal reasons, which led to vacation of the order of stay by PCIT (central) *vide* letter dated 21.10.2025 and issuance of impugned demand notice dated 23.10.2025 by the Assistant Commissioner of Income Tax, Central Circle-3(2), Hyderabad. The said demand notice reads as under:

To, **Hilland Petra Rocks Private Limited** **4th Floor, Vasavi Corporate Building Road No-12, Banjara Hills, Banjara Hills S.O Khairatabad Hyderabad 5000034, Telangana, India.**	

PAN: **AADCH0782N**	**Dated:** **23/10/2025**	**DIN & Letter No:** **ITBA/COM/F/17/2025-6/1081956017(1)**

Sir/Madam/M/s.

Subject: Online services of orders-Letter

Sub: Payment of penalty demand u/s 271DA of the I.T. act in your case-Regarding.

The Pr.CIT (Central), Hyderabad vide letter dated 21.10.2025 has vacated the stay Order dated 28.03.2025 issued in your case staying the penalty demand totaling to Rs.15,34,30,000/- as detailed under:

Sl No.	AY	Amount (in Rs.)	Section
1	2022-23	10,20,30,000	271DA
2	2023-24	5,14,00,000	271DA
Total		15,34,30,000	

In view of the above, you are hereby treated as assessee ni default in respect of the above outstanding demands. Therefore, you are requested to pay atleast 20% of the above demand as per CBDT Circular No.1914 dated 21.3.1996 read with OM dated 31.07.2017 and furnish copy of challan to this Office on or before 29.10.2025.

Sd/-
Seetaramanjaneyulu Nukala
Central Circle-3(2) Hyderabad

6. Assessee was treated as assessee in default in respect of the above outstanding demand. Similar notices have been issued in respect of the petitioners in all these matters, which are being decided by the present common order.

7. Being aggrieved by the impugned demand notices, all the petitioners have preferred the present Writ Petitions *inter alia* on the following grounds;

(i) That the impugned demand notices are in gross violation of the principles of natural justice.

(ii) That the impugned demand notices are in the teeth of Section 222 of the Act, which requires the respondent

authorities to draw tax recovery certificates, when the assessee is in default or is deemed to be in default in making the payment of tax. The procedure in Schedule II of the Act requiring mandatory notice upon the petitioners requiring them to pay the amounts within fifteen days from the date of service of such notices has also not been followed.

(iii) Petitioners' accounts have now been marked as lien for the amounts demanded in the penalty orders under Section 271DA of the Act.

(iv) No notices under Section 226(3)(iii) of the Act have been issued as is evident from the e-portal.

(v) The respondents ought to have seen that the circumstances and conditions, prevalent at the time of passing the initial order of stay of payment of the amount pending disposal of the appeal, still persist.

8. Based on the above contentions, learned Senior Counsel appearing for the petitioners submits that the CIT(A) may be

directed to dispose of the appeal in a time bound manner and till then the impugned demand may be stayed.

9. Learned Standing Counsel for the Income Tax Department submits that by the initial order dated 30.03.2025, the PCIT (central) granted an absolute stay on the demand raised under Section 271DA of the Act, which had accumulated to the tune of Rs.428,98,56,568/- in respect of the assessee, but with a condition that the assessee would cooperate during the appeal proceedings without seeking adjournments and in case the assessee fails to do so, stay will be rendered invalid, followed by recovery proceedings.

10. The conduct of the assessee in not attending the proceedings for various personal reasons is evident from the affidavits filed in the respective Writ Petitions. Therefore, the PCIT (central) had no option rather than to recall the stay granted in favour of the assessee and proceed for recovery of 20% of the penalty demand for the relevant assessment years as per CBDT Circular No.1914 dated 21.03.1996 read with OM

dated 31.07.2017. It is submitted that in such circumstances, this Court may decline to interfere with the impugned notices. The petitioners may be directed to cooperate in the appeal proceedings, and if so advised, approach the PCIT (central) for an interim stay of the impugned recovery proceedings subject to such conditions as may be imposed afresh.

11. We have taken note of the contentions urged on behalf of the parties.

12. The facts noted above are explicit that the petitioners being the group of companies of the assessee failed to attend the appeal proceedings even after grant of an order of absolute stay on the demand under Section 271DA of the Act. The entire endeavour to dispose of the appeal in a time bound manner keeping in account the limitation applicable to the appeal proceedings could have been defeated due to the conduct of the petitioners in not participating in the appeal proceedings. In such circumstances, PCIT (central) resorted to vacation of the interim order and issuance of the impugned notices by the

Assistant Commissioner of Income Tax, Central Circle-3(2), Hyderabad, for recovery of the demand to the extent of 20% as per the aforesaid CBDT circular. However, the petitioners now undertake to participate in the appeal proceedings without any default. It is also evident that the PCIT (central) had granted a blanket stay on the impugned demand with certain conditions of cooperation of the assessee in appeal proceedings.

13. Therefore, this Court is of the view that the petitioners should participate in the appeal proceedings diligently without any default or without seeking unnecessary adjournment so that the appeal can be disposed of within the period of limitation. Petitioners are also allowed to make a fresh application for recall of the impugned notices dated 23.10.2025 before the PCIT (central), by 7th November, 2025.

14. Within two weeks of such application being filed, the PCIT (central) shall take a fresh decision thereon.

15. Till such decision is taken by the PCIT (central), the respondents would not proceed to recover the amount indicated in the impugned notices from the petitioners.

16. However, it is made clear that if the petitioners fail to make such an application within the stipulated time, it would be open for the respondents to proceed for recovery of the demand.

17. With the aforesaid observations, the instant Writ Petitions are disposed of. No costs.

As a sequel, miscellaneous petitions, pending if any, stand closed.

Sd/-AHMED ABDULLA KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

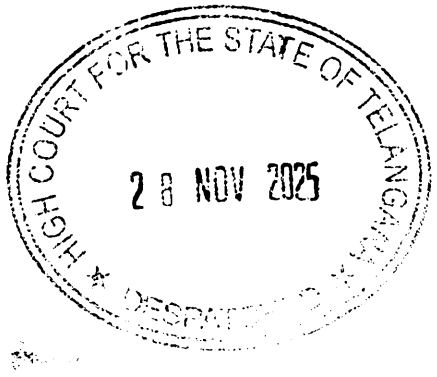
To,

1. The Secretary, Union of India, Ministry of Finance, Income Tax Department, Commissioner, New Delhi.
2. The Pr. Commissioner of Income Tax (Central), Aayakar Bhawan, Basheer Bagh, Hyderabad-500004.
3. The Dy. Commissioner of Income Tax, Central Circle-3(2), Aayakar Bhawan, Basheerbagh, Hyderabad-500004.
4. The Additional Commissioner of Income Tax Central Circle, Central Range-3, Aayakar Bhawan, Basheerbagh, Hyderabad-500004.
5. The Commissioner Income Tax (Appeals)-11, Aayakar Bhawan, Basheerbagh, Hyderabad-500004.
6. The Assistant Commissioner of Income Tax Central Circle, Central Circle-3(2), Aayakar Bhawan, Basheerbagh, Hyderabad-500004.
7. One CC to SRI M.PRANAV, Advocate [OPUC]
8. One CC to SRI NARAPARAJU AVANEESH, Advocate (OPUC)
9. One CC to SRI N.PRAVEEN REDDY, SC FOR INCOME TAX DEPARTMENT, Advocate [OPUC]
10. Two CD Copies

SA

HIGH COURT

DATED:04/11/2025



COMMON ORDER

WP.NOS: 33425, 33428, 33429 AND 33430 OF 2025

DISPOSING OF THE ALL

WRIT PETITIONS WITHOUT COSTS.

12 MT

28/11/25