

R.K. Garg and others v. Union of India and others

Writ Petition Nos. 355, 360, 863, 994 and 3624 of 1981

[1982] 1 SCR 947 | Operative disposal date — Operative order: 2 September 1981; report caption: 20 October and 13 November 1981

Whether the historical Special Bearer Bonds Ordinance and replacement Act offended Article 14 by granting differentiated immunities and direct-tax benefits, and whether the President could promulgate an ordinance altering tax laws; the validity analysis depended on the scope of the scheme's income-tax protections and restrictions.

2(14)(v) (historical exclusion inserted by section 5(a) of the 1981 Act) | 10(15)(ib) (historical redemption-premium exemption inserted by section 5(b) of the 1981 Act) | 69 | 69A | 69B | 69C

Five-judge Constitution Bench; four-to-one decision | Y.V. Chandrachud, C.J. | P.N. Bhagwati, J. | A.C. Gupta, J. | S. Murtaza Fazal Ali, J. | Amarendra Nath Sen, J.

Assessment years: See the source-scope notes; no year inferred.

Historical scheme; divided reasons and three-date chronology

The operative disposal was on 2 September 1981; the report caption gives 20 October and 13 November 1981 for the subsequent reasons, without assigning either date to an individual opinion. Four judges upheld the historical 1981 Special Bearer Bonds legislation and dismissed the petitions without costs; Gupta J. dissented and would allow them with costs. The scheme directly amended the 1961 Act, but its protection was not blanket immunity for independently detected concealed income. Article 123 was addressed although academic after retrospective replacement; post-maturity transferability was not finally decided. This is not a current bond scheme, a universal approval of economic classifications, or tax-evasion advice. Comprehensive later treatment and 2025 mapping remain unverified.

01 FACTS OF THE CASE

Five Article 32 petitions challenged the Special Bearer Bonds (Immunities and Exemptions) Ordinance, 1981 and the replacement Act of the same name. The Ordinance was promulgated on 12 January 1981 while both Houses were out of session. The Act received assent on 27 March 1981 and was deemed effective from 12 January. Section 9 repealed the Ordinance and deemed action taken under it to have been taken under the corresponding Act provisions. These were public-interest constitutional challenges, not appeals from named taxpayers' assessments (physical pages 10–15 / SCR 956–961).

The legislative object was to draw concealed money into productive use. The preamble described Special Bearer Bonds, 1991 issued at par with a Rs 10,000 face value and Rs 12,000 redemption value after ten years. Section 3 barred specified disclosure demands, inquiries founded on bond acquisition, and use of that acquisition as evidence in offence or penalty proceedings, subject to express exceptions. Section 4 regulated the effect of subscription or acquisition in proceedings under the Income-tax Act, 1961, Wealth-tax Act and Gift-tax Act. It also restricted bond-based claims for relief, reopening, conversion of assets and explanation of sale proceeds. Section 5 of the 1981 Act inserted the historical exclusion of the bonds from capital assets in section 2(14)(v) of the 1961 Act and the redemption-premium exemption in section 10(15)(ib). Sections 6 and 7 provided separate wealth-tax and gift-tax amendments (physical pages 12–14 and 46–47 / SCR 958–960 and 992–993).

The petitioners argued that tax-evaders received advantages denied to honest taxpayers, that negotiability and potential misuse undermined the scheme, and that the President could not use Article 123 to amend tax laws or bypass the special Money Bill procedure. The opinions give different evaluations of these objections. The Court had already disposed of the petitions by orders dated 2 September 1981; the report containing the later reasons carries the caption dates 20 October and 13 November 1981 without expressly assigning them to particular opinions (physical pages 1 and 43 / SCR 947 and 989).

Source: See the proposition-specific paragraph and PDF-page references below.

02 DISCUSSION BY THE HON'BLE COURT

Majority: the governing tax immunity was narrow. Bhagwati J., speaking for Chandrachud C.J., himself, Fazal Ali J. and Amarendra Nath Sen J., read section 3 as excluding reliance on subscription to or acquisition of the bonds, not as exempting all concealed income used to acquire them. Revenue could investigate and assess income discovered independently of that acquisition and apply consequential penalties or prosecution. Investment in the bonds did not reduce taxable income. This distinguished the scheme from the separate National Defence Gold Bonds legislation discussed in the judgment. Even the acquisition-based protection was excluded for the offences and non-tax civil liabilities specified in section 3(2). The Explanation removed tax liability from the expression civil liability used in that exception (physical pages 28–31 / SCR 974–977).

Section 4 supplied complementary restrictions. Its opening words required bond subscription or acquisition to be left out of account in the named tax proceedings. Clause (a) prevented the holder from using acquisition as a ground for set-off, relief or reopening under the 1961 Act. Clause (b) concerned claims to have converted wealth-tax assets into bonds before maturity. The majority construed clause (c) as barring, for the pre-maturity period, an explanation that an asset, book credit or other sum represented bond-transfer consideration, even if factually true. It expressly connected the absence of an acceptable explanation to sections 69, 69A and 69B of the 1961 Act. The Court treated these limits as statutory safeguards against abuse, not as a promise of immunity for all transactions involving a bond (physical pages 31–33 / SCR 977–979).

The majority rejected the petitioners' hypothetical misuse objections after analysing the restrictions and practical incentives. In its treatment of an asserted expenditure loophole it referred expressly to section 69C and the tax consequences of independent evidence. On transfers after maturity, it described legal transferability as highly debatable and proceeded on an assumption for argument; it did not decide that such transfers were valid. Its further observations about the continuing availability of independent evidence and possible legislative correction supported rejection of the constitutional challenge. These passages concern assessment of the historical scheme's alleged defects, not an approval of evasion, a factual finding that no abuse could ever occur, or a tax assessment against any identified investor (physical pages 34–38 / SCR 980–984).

Article 14 required an intelligible differentia with a rational relation to the legislative object; arbitrary classification remained prohibited. The majority applied a presumption of constitutionality and greater latitude to complex economic legislation. Experimental measures could contain imperfections, inequities or opportunities for misuse without being unconstitutional on those grounds alone. The Court assessed the general operation of the scheme and its objective of putting concealed resources to productive use, while preserving intervention against palpably arbitrary legislative judgment. Its discussion of the historical scale of concealed money and earlier administrative and disclosure efforts supplied context, not findings about a present scheme or contemporary economic conditions (physical pages 21–28 and 42–43 / SCR 967–974 and 988–989).

On that basis, the majority regarded the distinction between holders of concealed money and others as real and related to the object. It expressly acknowledged that the Act imposed no legal prohibition on investing accounted money; the differentiation was practical, arising from the terms and incentives of the scheme. It rejected the moral objection as a free-standing constitutional test but did not hold morality invariably irrelevant. A statute's features might be so objectionable as to establish arbitrariness or irrationality under Article 14; that constitutional inquiry still had to be undertaken on the circumstances. The majority accepted

02 DISCUSSION BY THE HON'BLE COURT

the legislative choice here and held that none of the impugned Act's provisions violated Article 14 (physical pages 38–43 / SCR 984–989).

Article 123: the majority first called the Ordinance objections academic because the retrospective replacement Act and its deeming provision supplied the legal basis for past action. It nevertheless expressed its view because the issue had been fully argued. Subject to Article 123's constitutional conditions and limits, the President's ordinance-making power was co-extensive with Parliament's legislative competence and could alter tax laws. The status of an ordinance under Articles 123(2) and 367(2) supported rejection of the asserted tax-law exclusion. This was not recognition of an unrestricted parallel legislative authority, nor a decision about every possible ordinance procedure or use of that power (physical pages 14–21 / SCR 960–967).

Dissent: Gupta J. would invalidate the Act and Ordinance under Article 14. He considered the favoured treatment of tax-evaders over honest taxpayers arbitrary and not rationally connected with the statutory object. In his view, extending the same benefits to holders of accounted money would not reduce their attraction to holders of concealed money; the nominal 2% simple annual return also failed to measure the scheme's full tax advantages. He emphasised substantive reasonableness, the risk of anonymous bonds functioning as parallel currency, and the absence, in the Government's argument and affidavit as he recorded them, of a case that this was the only available course. He treated morality as relevant to reasonableness in context, not as a separate automatic invalidity rule (physical pages 43–55 / SCR 989–1001).

Two dissent limits matter. Gupta J. did not decide the disputed absolute character of section 4(c); he assumed the Union's absolute-bar construction for his analysis. Having concluded that Article 14 was infringed, he expressly found it unnecessary to consider the Article 123 challenge. These reservations belong to the dissent and do not erase the majority's affirmative statutory and constitutional analysis (physical pages 49 and 56 / SCR 995 A and 1002 A–B).

Source: See the proposition-specific paragraph and PDF-page references below.

03 JUDICIAL DECISION

By a four-to-one majority, the constitutional challenge to the Special Bearer Bonds Ordinance and Act failed and all five writ petitions were dismissed. The majority held the challenged Act compatible with Article 14 and rejected the asserted exclusion of tax legislation from the President's Article 123 power, while explaining that the Ordinance point was academic after retrospective statutory replacement. Its analysis depended on the historical scheme and the restricted character of its protections (physical pages 15–21 and 38–43 / SCR 961–967 and 984–989).

The operative orders were made on 2 September 1981. The majority directed no order as to costs because the petitions were public-interest litigation. Gupta J. would have allowed them with costs, but that was the dissent and not the Court's operative result. The concluding report on physical page 56 / SCR 1002 states that the petitions were dismissed. No individual tax demand, refund, exemption computation or assessment-year relief was determined (physical page 43 / SCR 989 C–G and page 56 / SCR 1002).

Source: See the proposition-specific paragraph and PDF-page references below.

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Union of India / respondents, by a four-to-one majority

Writ Petition Nos. 355, 360, 863, 994 and 3624 of 1981 dismissed; no order as to costs

Reasoned constitutional merits disposition, with majority statutory construction and a separate dissent; the report supplies reasons for the operative 2 September 1981 orders

Validity of the historical Special Bearer Bonds scheme on the grounds considered; no blanket approval of every economic classification, general tax amnesty, present investment scheme, or current-law exemption.

Source: See the proposition-specific paragraph and PDF-page references below.

05 AKHB REVIEW POINT

Read the tax machinery before relying on the constitutional proposition. The 1981 Act conferred particular acquisition-based protections, made separate amendments for the bonds and their redemption premium, and simultaneously restricted how an investor could use the transaction in tax proceedings. The majority's distinction between acquisition-derived evidence and independently detected income is central. Treating the decision as a general immunity for concealed income would reverse its express explanation.

For a classification argument, identify the exact legislative object, the class distinction and the provisions connecting them. R.K. Garg supplies an approach to the judicial review of experimental economic legislation, while retaining scrutiny for arbitrariness. It does not establish that economic subject matter alone defeats Article 14 review. The majority's contextual reasoning and Gupta J.'s contrary analysis should remain separately attributed; the dissent's preferred outcome and reservations must never appear as the Court's disposition.

Preserve the source chronology and statutory era. The canonical 2 September 1981 date is the operative order date, while 20 October and 13 November are the report's two subsequent-reasons caption dates. The bonds are named Special Bearer Bonds, 1991 in the judicially reproduced provisions, although the legislation was enacted in 1981. No current product, compliance route or entitlement should be inferred. Check the relevant enactment and statutory version for any later problem, and conduct separate subsequent-treatment research before relying on the case. No comprehensive later-treatment review or 2025 statutory mapping has been completed.

Source: See the proposition-specific paragraph and PDF-page references below.

DETAILED DISPOSITION AND CONNECTED GROUPS

Operative order date: 1981-09-02

Reported reasons dates: 1981-10-20; 1981-11-13

Dissenting proposed disposition: A.C. Gupta J. would allow the petitions with costs after holding the Ordinance and Act invalid under Article 14

Reserved or not decided: The majority did not finally decide whether bonds could lawfully be transferred after maturity; it reasoned on an assumption for argument; Gupta J. assumed rather than decided that section 4(c) created an absolute bar; Gupta J. did not reach Article 123; No taxpayer-specific assessment, quantum or current-law entitlement was adjudicated.

PROPOSITION-SPECIFIC SOURCE PARAGRAPHS AND PDF PAGES

1.

Topic: Caption, full bench, both reported reasons dates, majority composition and five-petition jurisdiction

Source url: [Open cited source](#)

Pdf pages: 1; 3; 10; 11

Reported pinpoint: SCR 947 A–C; 949 B–C; 956 G–957 D

Paragraphs: Unnumbered judicial text. Physical page numbers refer to this exact 56-page rendition; SCR page = physical page + 946. Editorial headnote numbered holdings are not judicial paragraph numbers.

Source role: reported metadata and judicial text

2.

Topic: Ordinance, retrospective replacement Act, scheme and tax-linked provisions

Source url: [Open cited source](#)

Pdf pages: 11; 12; 13; 14

Reported pinpoint: SCR 957 D–960 F

Paragraphs: Unnumbered judicial text. Physical page numbers refer to this exact 56-page rendition; SCR page = physical page + 946. Editorial headnote numbered holdings are not judicial paragraph numbers.

Source role: judicial text

3.

Topic: Exact 1961 amendments: section 2(14)(v) and section 10(15)(ib)

Source url: [Open cited source](#)

Pdf pages: 14; 46; 47

Reported pinpoint: SCR 960 B–D; 992 G–993 B (statutory text reproduced in the dissent)

Paragraphs: Unnumbered judicial text. Physical page numbers refer to this exact 56-page rendition; SCR page = physical page + 946. Editorial headnote numbered holdings are not judicial paragraph numbers.

Source role: majority statutory summary and dissent statutory reproduction

4.

Topic: Article 123 objection treated as academic but affirmatively answered

Source url: [Open cited source](#)

Pdf pages: 15; 16; 17; 18; 19; 20; 21

Reported pinpoint: SCR 961 A–967 E

Paragraphs: Unnumbered judicial text. Physical page numbers refer to this exact 56-page rendition; SCR page = physical page + 946. Editorial headnote numbered holdings are not judicial paragraph numbers.

Source role: judicial text

5.

Topic: Article 14 test and latitude for experimental economic legislation

Source url: [Open cited source](#)

Pdf pages: 21; 22; 23; 24

Reported pinpoint: SCR 967 E–970 H

Paragraphs: Unnumbered judicial text. Physical page numbers refer to this exact 56-page rendition; SCR page = physical page + 946. Editorial headnote numbered holdings are not judicial paragraph numbers.

Source role: judicial text

6.

Topic: Historical economic context and distinct earlier disclosure schemes

Source url: [Open cited source](#)

Pdf pages: 25; 26; 27; 28

Reported pinpoint: SCR 971 A–974 F

Paragraphs: Unnumbered judicial text. Physical page numbers refer to this exact 56-page rendition; SCR page = physical page + 946. Editorial headnote numbered holdings are not judicial paragraph numbers.

Source role: judicial text

7.

Topic: Restricted section 3 immunity and continuing independent assessment, penalty and prosecution powers

Source url: [Open cited source](#)

Pdf pages: 28; 29; 30; 31

Reported pinpoint: SCR 974 F–977 G

Paragraphs: Unnumbered judicial text. Physical page numbers refer to this exact 56-page rendition; SCR page = physical page + 946. Editorial headnote numbered holdings are not judicial paragraph numbers.

Source role: judicial text

8.

Topic: Section 4 limitations; sections 69, 69A and 69B

Source url: [Open cited source](#)

Pdf pages: 31; 32; 33

Reported pinpoint: SCR 977 H–979 H

Paragraphs: Unnumbered judicial text. Physical page numbers refer to this exact 56-page rendition; SCR page = physical page + 946. Editorial headnote numbered holdings are not judicial paragraph numbers.

Source role: judicial text

9.

Topic: Negotiability objections, section 69C and expressly unresolved post-maturity transferability

Source url: [Open cited source](#)

Pdf pages: 34; 35; 36; 37; 38

Reported pinpoint: SCR 980 A–984 E

Paragraphs: Unnumbered judicial text. Physical page numbers refer to this exact 56-page rendition; SCR page = physical page + 946. Editorial headnote numbered holdings are not judicial paragraph numbers.

Source role: judicial text

10.

Topic: Majority classification, morality qualification and ultimate Article 14 holding

Source url: [Open cited source](#)

Pdf pages: 38; 39; 40; 41; 42; 43

Reported pinpoint: SCR 984 F-989 B

Paragraphs: Unnumbered judicial text. Physical page numbers refer to this exact 56-page rendition; SCR page = physical page + 946. Editorial headnote numbered holdings are not judicial paragraph numbers.

Source role: judicial text

11.

Topic: 2 September 1981 operative orders, dismissal without costs, and boundary of dissent

Source url: [Open cited source](#)

Pdf pages: 43

Reported pinpoint: SCR 989 C-G

Paragraphs: Unnumbered judicial text. Physical page numbers refer to this exact 56-page rendition; SCR page = physical page + 946. Editorial headnote numbered holdings are not judicial paragraph numbers.

Source role: judicial text

12.

Topic: Gupta J.: statutory basis, assumed section 4(c) construction and no rational nexus

Source url: [Open cited source](#)

Pdf pages: 44; 45; 46; 47; 48; 49; 50

Reported pinpoint: SCR 990 A-996 C

Paragraphs: Unnumbered judicial text. Physical page numbers refer to this exact 56-page rendition; SCR page = physical page + 946. Editorial headnote numbered holdings are not judicial paragraph numbers.

Source role: judicial text

13.

Topic: Dissent on arbitrariness, anonymous transfers, economic necessity and morality

Source url: [Open cited source](#)

Pdf pages: 50; 51; 52; 53; 54; 55

Reported pinpoint: SCR 996 C-1001 H

Paragraphs: Unnumbered judicial text. Physical page numbers refer to this exact 56-page rendition; SCR page = physical page + 946. Editorial headnote numbered holdings are not judicial paragraph numbers.

Source role: judicial text

14.

Topic: Dissent leaves Article 123 unanswered; reported final majority disposition

Source url: [Open cited source](#)

Pdf pages: 56

Reported pinpoint: SCR 1002 A-B and concluding disposition

Paragraphs: Unnumbered judicial text. Physical page numbers refer to this exact 56-page rendition; SCR page = physical page + 946. Editorial headnote numbered holdings are not judicial paragraph numbers.

Source role: judicial text

LEAD AND SEPARATE CONCURRING OPINIONS

1.

Role: majority

Author: P.N. Bhagwati, J.

Judges: Y.V. Chandrachud, C.J.; P.N. Bhagwati, J.; S. Murtaza Fazal Ali, J.; Amarendra Nath Sen, J.

Pdf pages: 11; 12; 13; 14; 15; 16; 17; 18; 19; 20; 21; 22; 23; 24; 25; 26; 27; 28; 29; 30; 31; 32; 33; 34; 35; 36; 37; 38; 39; 40; 41; 42; 43

Boundary: SCR 957 D–989 D

Result: Constitutional challenge rejected; all five writ petitions dismissed, no order as to costs.

2.

Role: dissent

Author: A.C. Gupta, J.

Judges: A.C. Gupta, J.

Pdf pages: 43; 44; 45; 46; 47; 48; 49; 50; 51; 52; 53; 54; 55; 56

Boundary: SCR 989 D–1002 B

Result: Would invalidate the Ordinance and Act under Article 14 and allow the writ petitions with costs; did not decide Article 123.

OTHER GOVERNING STATUTES

Special Bearer Bonds (Immunities and Exemptions) Act, 1981: sections 1(3), 3(1), 3(2) and Explanation, 4(a)–(c), 5(a)–(b), 6–9; Special Bearer Bonds (Immunities and Exemptions) Ordinance, 1981; Constitution of India: Articles 14, 32, 109, 110, 123 and 367(2); Wealth-tax Act, 1957: section 5(1)(xvib), as reproduced in the report; Gift-tax Act, 1958: section 5(1)(iiib), as reproduced in the report; Indian Penal Code: Chapters IX and XVII; Prevention of Corruption Act, 1947 (section 3(2) exceptions)

JUDICIAL AUTHORSHIP AND SEPARATE OPINIONS

P.N. Bhagwati, J. (majority); A.C. Gupta, J. (dissent)

ACT IDENTIFIED IN THE REVIEWED SOURCE

Special Bearer Bonds (Immunities and Exemptions) Ordinance, 1981 and Special Bearer Bonds (Immunities and Exemptions) Act, 1981, directly governing proceedings under and amending the Income-tax Act, 1961

OPERATIVE DISPOSAL AND REPORTED REASONS CHRONOLOGY

Both opinions at physical page 43 / SCR 989 expressly identify the operative disposal orders as dated 2 September 1981. The report caption at physical page 1 / SCR 947 gives 20 October 1981 and 13 November 1981 for the report containing subsequent reasons. This primary does not expressly allocate those two caption dates to individual opinions; no such allocation is inferred. The canonical date indexes the operative disposal, not delivery of the reasons. The source metadata's single 20 October date is retained as a reported reasons date rather than copied as the operative order date.

MEANING OF THE CANONICAL DECISION DATE

Operative disposal date

DISPLAYED OPERATIVE AND REASONS CHRONOLOGY

Operative order: 2 September 1981; report caption: 20 October and 13 November 1981

REPORTED REASONS DATES; NO ATTRIBUTION TO INDIVIDUAL OPINIONS

1981-10-20; 1981-11-13

SOURCE & VERIFICATION[Hon'ble Supreme Court source PDF \(reported judgment\)](#)

Identified source rendition: 56 PDF pages; SHA-256

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One combined Supreme Court report, physical pages 1–56 / [1982] 1 SCR 947–1002. Editorial headnote occupies pages 1–10; jurisdiction and appearances occupy pages 10–11. Bhagwati J.'s majority reasons begin at page 11 / SCR 957 D and end at page 43 / SCR 989 D. Gupta J.'s dissent begins on that same page at SCR 989 D and ends at page 56 / SCR 1002 B. The report ends with the majority disposition, Petitions dismissed; no neighbouring judgment is included.

[Open cited source rendition](#)

Three-date chronology is explicit: 2 September 1981 is the operative disposal; 20 October and 13 November 1981 are caption dates for the later reasons. The source does not allocate the caption dates to individual opinions.; Physical page 43 / SCR 989 contains both the majority conclusion and opening dissent. Its running header names Gupta J. even above the end of Bhagwati J.'s reasons. Do not let the running header misattribute the majority disposition.; The disposition is dismissal without costs. The statement that the petitions should be allowed with costs is Gupta J.'s dissenting proposed order.; The headnote's references to Special Bearer Bonds, 1981 and Prevention of Corruption Act, 1957 are not substituted for the judicially reproduced Special Bearer Bonds, 1991 and Prevention of Corruption Act, 1947. The latter are confirmed in the page images.; The headnote's section 4(2) wording is not a statutory subsection adopted in this note. The judicial comparison at SCR 990 identifies clause 4(c); the operative text is reproduced at SCR 959–960 and 992.; The jurisdiction heading lists writ petition 355; a counsel appearance line prints 350/81. The note uses the five-petition jurisdiction heading, corroborated by the respondent appearance for 355, rather than silently adding a sixth petition.; Section 5 of the separate 1981 Act inserted historical 1961 Act sections 2(14)(v) and 10(15)(ib). It must not be confused with section 5 of the Income-tax Act.; Section 3 protects against specified use of bond acquisition; the majority expressly preserves taxation, consequential penalties and prosecution on independently detected income. Section 3(2) has additional express exceptions.; Post-maturity transferability was left debatable by the majority. The dissent assumed an absolute section 4(c) bar and left Article 123 unanswered; these are opinion-specific limits.; Statements about likely investor conduct, market returns and the consequences of hypothetical transfers form part of historical constitutional reasoning. They are not present financial advice, empirical verification of scheme performance or instructions for evading tax.

Core scope is the direct construction and constitutional validity of the 1981 Act's income-tax immunities, restrictions and amendments. Sections 69, 69A, 69B and 69C are expressly used in the majority's statutory analysis, not tagged from an incidental headnote mention. The actual amending provision is section 5 of the separate 1981 Act; it is not section 5 of the Income-tax Act. Section 37 of the 1922 Act and earlier Finance Act disclosure schemes are historical background, not separate merits rulings. There is no individual assessment year or taxpayer-specific tax computation in these Article 32 petitions.

STATUTORY SCOPE

No automatic mapping to the Income-tax Act, 2025 or certification of present law. The 1981 Special Bearer Bonds legislation and its historical amendments to the 1961 Act are the subject of this note.

LATER TREATMENT

Source checked 2026-10-04. Comprehensive subsequent judicial treatment has not been verified. Authorities cited within the two opinions are not later treatment of this decision; the bounded primary-source checks recorded below establish this report's content only.

IDENTIFIED SOURCE LINKS

[reported judgment - PDF pages: 56](#)

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