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GRC Bulletin

November 2021

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About

ricago is a dynamic next generation company focusing on Enterprise Governance, Risk Management and Compliance Management (GRC) solutions.

In a globalized business environment, organizations need to comply with complex and dynamic regulatory requirements as they grow and expand into different geographies and industry verticals. With the right mix of rich domain & technology expertise, and insights from both CFO & CIO worlds, Clonect helps organizations to leverage technology optimally and innovatively, addressing GRC and GST needs.

ricago focuses on niche products in the area of Enterprise Governance, Risk Management and Compliance Management (GRC). The solution suite is a mix of products and services. Compliance Management System (CMS), Audit Management System (AMS), Labour Law Services, Compliance Enablement Services that helps firms to efficiently manage end-to-end compliance requirements and address the risk of non-compliance.

ricago CLASS (Comprehensive Labour Advisory & Special Services), New age platform for end-to-end labour law related information. Our expert team constantly monitors updates & amendments and advises clients accordingly

CORPORATE LAWS

MCA EXTENDED THE DATE FOR FILING COST AUDIT REPORT AND RELAXED LEVY OF ADDITIONAL FEES IN FILING OF E-FORMS UNDER THE COMPANIES ACT, 2013

MCA through its notification dated 29th October 2021, has extended the date for filing Cost Audit Report and Relaxed levy of additional fees in filing of e-forms AOC-4, AOC-4 (CFS), AOC-4, AOC-4 XBRL, AOC-4 Non-XBRL and MGT -7 / MGT -7A

Relaxation on levy of additional fees in filing of e-forms AOC-4, AOC-4 (CFS), AOC-4, AOC-4 XBRL AOC-4 Non-XBRL and MGT -7 / MGT -7A for the financial year ended on 31.O3.2O21 under the Companies Act 2013.

The MCA has been decided that no additional fees shall be levied upto 31ST December, 2021 for e filing of e-forms AOC-4, AOC-4 (CFS), AOC-4 XBRL, AOC-4 Non-XBRL and MGT-7, MGT-7A in respect of the financial year ended on 31.03.2021. During the said period, only normal fees shall be payable for the filing of the aforementioned e-forms.

#Source: Click here to read more

Extension of last date of filing of Cost Audit Report to the Board of Directors under Rule 6(5) of the Companies (Cost Records and Audit)

MCA, in view of the disruption caused by the COVID-19 pandemic and after due examination of the representations received from stakeholders, it has been decided to substitute the word and figures "31 October, 2021" with the word and figures 30 November, 2021 in the Ministry's General Circular No.15/2021 dated 27th September, 2021.

#Source: **Click here to read more**

CORPORATE LAWS

SEBI ISSUED CIRCULAR ON MODALITIES FOR FILING OF PLACEMENT MEMORANDUM THROUGH A MERCHANT BANKER

The Securities Exchange Board of India through its circular dated October 21, 2021 issued Modalities for filing of placement memorandum through a Merchant Banker which shall come into effect from 11th November, 2021.

SEBI (Alternative Investment Funds) Regulations, 2012 ("AIF Regulations"), have been amended and notified on August 13, 2021. In this context, the following is specified:

(a) The Merchant Banker shall independently exercise due diligence of all the disclosures in the placement memorandum, satisfy itself with respect to veracity and adequacy of the disclosures and provide due diligence certificate.

(b) While filing draft placement memorandum at the time of registration or prior to launch of new scheme on the SEBI intermediary portal, the due diligence certificate provided by the Merchant Banker shall also be submitted, along with other necessary documents.

(c) The details of the Merchant Banker shall be disclosed in the placement memorandum.

(d) Further, AIFs are required to intimate SEBI regarding any changes in terms of placement memorandum on a consolidated basis, within one month of the end of each financial year. Such Intimation Shall also be submitted through a Merchant Banker, along with the due diligence certificate provided by the Merchant Banker.

The Merchant Banker Appointed for filing of placement memorandum shall not be an associate of the AIF, its sponsor, manager or trustee.

#Source: Click here to read more

TAX LAWS

CBDT NOTIFIES THE E-SETTLEMENT SCHEME, 2021

The Income Tax Department through its notification dated 1st November, 2021 introduced the e-Settlement Scheme, 2021.

Scope of the Scheme:

This Scheme shall be applicable to pending applications in respect of which the applicant has not exercised the option under sub-section (1) of section 245M of the Act and which has been allotted or transferred by Central Board of Direct Taxes to an Interim Board.

Interim Board:

The Interim Board shall conduct e-settlement of pending applications allocated or transferred to it under paragraph 3, in accordance with the provisions of this Scheme.

The Interim Board shall have such income-tax authority, ministerial staff, executive or consultant to assist the members of the Interim Board, as considered necessary by Central Board of Direct Taxes.

Procedure for settlement

The procedure for settlement of pending applications allotted or transferred to an Interim Board shall be as per the following, namely:-

(i) the Interim Board shall intimate the applicant about the allocation or transfer, as the case may be, of his case to it.

(ii) the Interim Board may call for the records from the Principal Commissioner or the Commissioner and may forward the necessary information, document, evidence, report and additional facts referred to in paragraph 7 to the Principal Commissioner or the Commissioner and direct it to make or cause to be made further enquiry or investigation and furnish a report in accordance with and within the time allowed under sub-section (3) of section 245D of the Act;

(iii) where the Principal Commissioner or the Commissioner fails to furnish the report as referred to in clause (ii), within the time, the Interim Board may proceed to pass the order under sub-section (4) of section 245D of the Act, without waiting for that report;

(iv) where the report as referred to in clause (ii) has been furnished by the Principal Commissioner or the Commissioner, the Interim Board shall forward such report to the applicant and request the applicant to submit written response to such report within the date and time specified or such

TAX LAWS

extended date and time as may be allowed on the basis of an application made in this behalf;

(v) where the applicant fails to furnish the response as referred to in clause (iv) within the specified time, or within the extended time, the Interim Board may proceed to pass the order under subsection (4) of section 245D of the Act, without waiting for that response;

(vi) the opportunity referred to in sub-section (4) of section 245D of the Act shall be provided by the Interim Board through video conferencing or video telephony;

(vii) the Interim Board shall before providing opportunity referred to in clause (vi), forward the response referred to in clause (iv), if received from the applicant, to the Principal Commissioner or the Commissioner;

(viii) an authorised representative appearing for the applicant at the time of hearing of an application shall file before the commencement of the hearing a document authorising him to appear for the applicant and if he is a relative of the applicant, the document shall state the nature of his relationship with the applicant, or if he is a person regularly employed by the applicant, the capacity in which he is employed at that point in time;

(ix) the Interim Board may, on such terms as it thinks fit and at any stage of the proceedings, adjourn the hearing of the application or any matter arising therefrom; (x) after hearing the applicant and the Principal Commissioner or the Commissioner, through video conferencing or video telephony, and after examination of all the information, document, record, report and evidence with it, the Interim Board shall pass order under sub-section (4) of section 245D of the Act;

(x) the order passed under clause (x) shall be delivered to the applicant vide the registered e-mail address along with a copy to the Principal Commissioner or the Commissioner;

(xi) the order passed under clause (x) may be rectified by the Interim Board under sub-section (6B) of section 245D of the Act either suo motu or on an application made by the applicant or the Principal Commissioner or the Commissioner;

(xii)the provisions of Chapter XIX-A of the Act shall mutatis mutandis apply to pending applications allotted or transferred, to the Interim Boards.

#Source: Click here to read more

TAX LAWS

CBDT ISSUED GUIDELINES UNDER CLAUSE (23FE) OF SECTION 10 OF THE INCOME-TAX ACT, 1961

The Central Board of Direct Taxes through its notification dated 26th October, 2021 issued the Guidelines under clause (23FE) of section 10 of the Income-tax Act, 1961

Concerns have been raised in regard to the term ' indirectly' used in the said proviso of the clause (23 FE) of section 10 of the Act that it is not defined and no clarity has been provided thereon under the extant provisions. Further, concerns have been raised that if the specified fund or its holding entity or any other entity in the chain of holding or any associate thereof (hereinafter referred to as "group concern") has any loans or borrowings, the specified fund may be ineligible to get the exemption under the said clause. In order to remove these difficulties, it is hereby clarified that eligibility of exemption under clause (23FE) of section LO of the Act shall be as follows: -

(a) if the loans and borrowings have been taken by the specified fund or any of its group concern, specifically for the purposes of making investment by the specified fund in India, such fund shall not be eligible for exemption under clause (23FE) of section 10 of the Act; and

(b) if the loans and borrowings have been taken by the specified fund or any of its group concern, not specifically for the purposes of making investment in India, it shall not be presumed that the investment in India has been made out of such loans and borrowings and such specified fund shall be eligible for exemption under clause 23(FE) of section 10 of the Act, subject to the fulfilment of all other conditions under the said clause, provided that the source of the investment in India is not from such loans and borrowings.

#Source: Click here to read more

TAX LAWS

CBIC NOTIFIES THE COURIER IMPORTS AND EXPORTS (CLEARANCE), AMENDMENT REGULATIONS, 2021

The CBIC through the notification dated 27th October, 2021, notified the Courier Imports and Exports (Clearance), Amendment, Regulations, 2021.

In the Courier Imports and Exports (Clearance) Regulations, 1998, - (1) in regulation 10, sub-regulations (2) and (3) shall be omitted;

After regulation 10, the following regulations shall be inserted, namely: -

10A. Surrender of registration. – (1) An Authorised Courier may surrender the registration through an application in writing to the Principal Commissioner of Customs or Commissioner of Customs who has granted the registration, as the case may be. (2) On receipt of the application under sub-regulation (1), the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may revoke the registration if, - (a) the Authorised Courier has paid all dues payable to the Central Government under the Act and the rules or regulations made thereunder; and (b) no proceedings are pending against the Authorised Courier under the Act or the rules or regulations made thereunder.

10B. Validity of registration. –

(1) A registration shall be valid unless and until revoked under these regulations.

(2) Notwithstanding anything contained in sub regulation (1), where an Authorised Courier is found to be inactive for a period of one year, the registration shall be deemed to be invalid from the first day after expiry of the said period of one year.

Explanation: - For the purposes of this regulation the expression 'inactive' refers to an Authorised Courier who does not transact any business pertaining to Customs during a continuous period of one year excluding the period for which the registration has been suspended under regulation 14 and the continuous period of one year shall be computed for the first time with effect from the date of coming into force of the Courier Imports and Exports (Clearance), Amendment, Regulations, 2021.

(3) Within a period of ninty days from the first day of deemed invalidation, the Authorised Courier may submit an application in Form -A1 along with fee of fifteen thousand rupees, to the Principal Commissioner of Customs or Commissioner of Customs who has granted the registration, as the case may be, for renewal of the registration.

TAX LAWS

(4) Subject to regulation 10 and within one month of receipt of the application in Form- A1 along with fee of fifteen thousand rupees, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may renew the registration after satisfying himself that the performance of the Authorised Courier has been satisfactory with reference to the absence of any complaints of misconduct including non-compliance of any of the obligations specified in regulation 13 and the applicant is otherwise eligible for grant of registration under regulation 10

After Form A, the FORM – A1 shall be inserted.

#Source: Click here to read more

OTHER LAWS

FSSAI NOTIFIES THE FOOD SAFETY AND STANDARDS (ADVERTISING AND CLAIMS) AMENDMENT REGULATIONS, 2021

The Food Safety and Standards Authority of India through its notification dated 26th October, 2021 notified the regulation called Food Safety and Standards (Advertising and Claims) Amendment Regulations, 2021.

In the Food Safety and Standards (Advertising and Claims) Regulations, 2018 (herein after refer as said regulations),

(A) in regulations 4,

(a) for sub-regulation (5), the following shall be substituted, namely:

"(5) Reduction of disease risk claims shall specify the number of servings of the food per day for the claimed benefit.

(b) for sub-regulation (7), the following shall be substituted, namely:

(7) Where the meaning of a trade mark, brand name or fancy name containing adjectives such as "natural", "fresh", "pure". "original", "traditional", "authentic", "genuine", "real" appearing in the labelling presentation or advertising of a food is such that it is likely to mislead consumer as to the nature of the food, in such cases a disclaimer in not less than 1.5mm sare in case of pack size under 100sq cm and not less than 3mm size in case of pack size above 100 sq cm shall be mentioned below such names on the label stating that -

"This is only a brand name or trade mark and does not represent its true nature

(a) for sub-regulation (3), the following shall be substituted, namely

"When a nutrient content or any synonymous claim is made for the nutrients indicated in schedule-, it shall be made in accordance with the conditions specified in Schedule L provided flexibility in the wording of a nutrition claim is as per Schedule 1, or the use of any other word if they are in accordance with conditions specified in Schedule I and the meaning of the claim is not altered

(c) for sub-regulation (6) The equivalence chains in form of phrases such as "contains the same amount of nutrient as a food may be used on the label or the labeling of foods provided that the amount of the nutrient in the reference food is enough to qualify that food as a "source" of that nutrient, and the labeled food, on per 100g or 100ml, is an equivalent, source of that nutrient or where the food nutrient is at the same level as the naturally occurring reference food nutrient, the same shall be indicated on the label and through Nutritional

OTHER LAWS

information(eg, "as much fiber as an apple," and "contains the same amount of vitamin C as glass of orange juice.

(C) in regulations 6,

(a) for sub-regulation (2), the following shall be a food, including "no added salt, may be made if the following conditions are met namely:

(a) The food contains no added sodium salts, including but not limited to sodium chloride, sodium tripolyphosphate,

(b) The food contains no ingredients that contain added sodium salts including but not limited to sauces, pickles, pepperoni, soya sauce, salted fish, fish sauce, and

(c) The food contains no ingredients that contain sodium salts that are used to substitute for added salt, including but not limited to seaweed":

(b) for sub-regulation (3), the following shall be substituted, namely substituted, namely (2) Non-addition of Sodium salts- Claims regarding the non-addition of sodium salts to

(3) Non-Addition of additives Claims regarding the non-addition of additives including functional classes additives as specified in Food Safety and Standards (Food Product Standards and Food Additives) Regulations, 2011 to a food, may be made according to the following conditions, unless otherwise provided in any other Regulations

(D) in regulation 14,

(4) for sub-regulation (3) at the end of the sentence for the words issue of the letter the following words shall be substituted, namely date of receipt of letter seeking clarification": in sub-regulation [5), at the end of the sentence for the words "after issuance of letter the
Following words shall be substituted, namely from the date of receipt of notice of the suggested improvement of the claims from the Food Authority.

#Source: [Click here to read more]

JUDICIAL INSIGHT

A CIVIL COURT LACKS JURISDICTION TO ENTERTAIN A SUIT STRUCTURED ON THE PROVISIONS OF THE ID ACT

Facts

The appellant was a daily wage employee under the Himachal Pradesh State Electricity Board (hereinafter referred to as the "Board"). The service of the temporary employee was dispensed with by order dated 1.1.1985 issued by the Executive Engineer. This was challenged in the Civil Suit No. 100/1985. The plaintiff claimed to have rendered uninterrupted service for 2778 days and asserted the right to be regularized after completion of 240 days of continuous service. The defendant per-contra contended that the plaintiff never worked for a continuous period of 240 days and as such he is disentitled to claim regularization.

Whether the civil court has jurisdiction and whether the Plaintiff had completed 240 days of uninterrupted service were the main issues framed by the civil court. Both the issues ware answered in favour of the plaintiff. The learned Judge referred to the provisions of Section 25B and 25F of the ID Act and noted that the plaintiff had rendered service for well above 240 days in one year and therefore his service could not have been terminated without complying with the statutory requirement. Accordingly, the suit was decreed ordering reinstatement of the plaintiff with back wages. The defendant was directed to also consider regularization of service, for the plaintiff.

The Board challenged the above decision in the Civil Suit No. 100 of 1985, before the District Judge, Dharamshala by filing the Civil Appeal No. 123/1988. The jurisdiction of civil court was again questioned but the appellate court observed that the question of jurisdiction is a mixed question of law and facts and since the litigation is continuing for long, it would not be proper to relegate the plaintiff to the labour court. The jurisdiction of civil court was again questioned but the appellate court observed that the question of jurisdiction is a mixed question of law and facts and since the litigation is continuing for long, it would not be proper to relegate the plaintiff to the labour court. According to the appellate court the workman was entitled to choose the remedy either before the civil court or before the Industrial Court. As the service of a daily wager was terminated, the same was treated to be a retrenchment without compliance with Section 25F of the ID Act. The decree favouring the plaintiff was accordingly upheld by rejecting the jurisdictional objection raised by the Board.

JUDICIAL INSIGHT

The judgment debtor raised a preliminary objection on the maintainability of the application with the projection that all back wages were paid to the decree holder and he was also offered the post of LDC on 22.8.2001 and since the decree holder gave a conditional joining report and was required to re-submit a joining report as per rules, nothing further is required to be done for execution of the decree.

The Board contended before the High Court that the civil court had no jurisdiction to adjudicate a claim arising out of the ID Act and relief for the aggrieved employee could have been granted, only by the industrial court. It was further contended that a plea of absence of jurisdiction can be raised at any stage and the present decree is a legal nullity. On the other hand, the decree holder pointed out that concurrent findings are recorded in favour of the plaintiff. Moreover, the Court had answered the jurisdiction issue in favour of the plaintiff. As such the maintainability of the challenge in Revision before the High Court by the judgment debtor, was questioned by the terminated employee.

The High Court held that the civil court lacked inherent jurisdiction to entertain the suit based on the ID Act and the judgment and decree so passed, are nullity. It was further observed that the plea of decree being a nullity can also be raised at the stage of execution. The Revision petition filed by the judgment debtor was accordingly allowed by setting aside the decree passed in favour of the plaintiff.

Challenging the intervention of the High Court against the decree holder, the learned counsel submits that the appellant has rendered service as a daily wager since 11.12.1976 and his service could not have been terminated without following the due process. According to the appellant's counsel, even when relief is claimed based on the provisions of the ID Act, the jurisdiction of the civil court is not entirely barred. The learned counsel for the respondent Board, in support of the impugned judgment, reiterates the contention made before the High Court and submits that jurisdiction of the civil court is ousted when claimed relief is founded on the ID Act. It is further argued that when the civil court had no jurisdiction, the decree is nothing but a nullity and no relief on the basis of such void decree can be claimed by the plaintiff. In order to demonstrate the bonafide of the employer.

Held

The contentions of the parties indicate that the only issue to be considered here is whether the suit before the civil court at the instance of the terminated employee, was maintainable. The civil courts may have the limited jurisdiction in service matters, but jurisdiction may not be available to Court to adjudicate on orders passed by disciplinary authority. The authorities specified under the ID Act

JUDICIAL INSIGHT

including the appropriate government and the industrial courts perform various functions and the ID Act provides for a wider definition of "termination of service", the condition precedent of termination of service. The consequence of infringing those, are also provided in the ID Act. When a litigant opts for common law remedy, he may choose either the civil court or the industrial forum.

In the present matter, the appellant has clearly founded his claim in the suit, on the provisions of the ID Act and the employer therefore is entitled to raise a jurisdictional objection to the proceedings before the civil court. The courts below including the executing court negated the jurisdictional objection. The High Court in Revision, however has overturned the lower court's order and declared that the decree in favour of the plaintiff is hit by the principle of coram non judice and therefore, the same is a nullity.

As can be seen from the material on record, the challenge to the termination was founded on the provisions of the ID Act. Although jurisdictional objection was raised and a specific issue was framed at the instance of the employer, the issue was answered against the defendant. This Court is unable to accept the view propounded by the courts below and is of the considered opinion that the civil court lacks jurisdiction to entertain a suit structured on the provisions of the ID Act. The decree favouring the plaintiff is a legal nullity and the finding of the High Court to this extent is upheld.

Consequently, the appeal is found devoid of merit and the same is dismissed. However, considering the hardship to the terminated employee, the arrear sum paid to him pursuant Page 10 of 11 to the court's decree, should not be recovered.

#Source: CIVIL APPEAL NO. 1346 OF 2010, MILKHI RAM VERSUS HIMACHAL PRADESH STATE ELECTRICITY BOARD, DATED OCTOBER 08, 2021

JUDICIAL INSIGHT

NATIONAL INSURANCE COMPANY TO PAY COMPENSATION AS EVIDENCE ON RECORD IS GIVEN MORE WEIGHTAGE OVER FIR

Facts

This appeal is filed by National Insurance Company Ltd. aggrieved by the judgment and order dated 03.08.2018, passed by the High Court of Judicature at Madras in CMA No.1204 of 2018. By the aforesaid order, the High Court has partly allowed the Civil Miscellaneous Appeal filed by the Respondent Nos. 1 and 2, by enhancing compensation to Rs.1,85,08,832/-. The 1st Respondent is wife and the 2nd Respondent is minor son of the deceased Mr. Subhash Babu, who died in a road accident on 14.10.2013. The deceased Mr. Subhash Babu, aged about 35 years was working as Manager HR in a Private Limited Company. On the date of the accident, he was driving a Maruti car bearing No.DL-2C-P-5414 on NH-47 – main road from Perumanallur to Erode. At that time, the Eicher van bearing Registration No.TN-33-AZ-5868 was proceeding in front of the car driven by the deceased. It is the case of the respondents–claimants that all of a sudden, the driver of Eicher van has turned towards the right side without giving any signal or indicator. In the said accident, driver of the Maruti car, Mr. Subhash Babu died and other passengers in the car i.e. 1st Respondent–wife, 2nd Respondent–minor son and sister of the 1st Respondent, suffered injuries.

In the Claim Petition, filed by the Respondent Nos. 1 and 2 before the Motor Accident Claims Tribunal / Additional District Court, Tiruppur, respondents claimed compensation of Rs.3 crores. The respondents pleaded negligence on the part of the driver of Eicher van as he had taken a right turn without giving any signal or indicator, as such, the accident occurred only due to negligence of the driver of Eicher van. The appellant and others have appeared before the Claims Tribunal and opposed the claim. The Claims Tribunal vide order dated 11.12.2017 passed in M.C.O.P. No.842 of 2014 has allowed the claim partly and awarded compensation of Rs.10,40,500/- with a finding that there was a contributory negligence on the part of drivers of both the vehicles in ratio of 75% and 25% on the part of the deceased and the driver of Eicher van respectively. On appeal, the High Court by recording a finding that accident occurred only due to the negligence of the driver of the Eicher van and the annual income of the deceased was Rs.12,29,949/-, has awarded a total compensation of Rs.1,85,08,832/-, including the compensation on conventional heads. Aggrieved by the judgment and order of the High Court, the Insurance Company filed this Appeal before this Court.

The submission of the learned counsel for the appellant is twofold. Firstly, it is submitted that though the Tribunal has correctly apportioned the negligence on

the part of the deceased and the driver of Eicher van, the same was overturned by the High Court, contrary to the evidence on record. Mainly it is contended that in the First Information Report, it was categorically mentioned that the accident occurred only due to negligence by the deceased. In spite of the same, such important documentary evidence is ignored by the High Court.It is, further, submitted by the learned counsel that the compensation awarded by the High Court is exorbitant in absence of any acceptable evidence on record to show income of the deceased, as pleaded in the Claim Petition

Learned counsel for the respondents submitted that the accident occurred only due to the sheer negligence on the part of the driver of Eicher van. It is submitted that the deceased was driving a Maruti car and ahead of them the Eicher van was proceeding and the driver of the said van turned towards the right side without any signal or indicator and the said lapse resulted in the accident. It is, further, submitted that the deceased was working as Manager HR in a Private Limited Company and was earning a sum of Rs.1,33,070/- per month, in spite of the same, the High Court has taken income of the deceased at Rs.12,29,949/- per annum and awarded the compensation. It is submitted that in view of the oral and the documentary evidence on record, a just compensation is awarded by the High Court and there are no grounds to interfere with the same.

Held

It is clear from the evidence on record that the Eicher van which was going in front of the car, has taken a sudden right turn without giving any signal or indicator. The High Court has rightly held that the accident occurred only due to the negligence of the driver of Eicher van. Even with regard to quantum of compensation, it is clear from the judgment of the High Court that the accident occurred on 14.10.2013, the High Court has correctly taken into account the salary disclosed by the deceased in Form–16 for the Financial Year 2012-2013 and income of the deceased is taken as Rs.12,29,949/- per annum for the purpose of determination of loss of dependency. Though, it was the claim of the respondents–claimants that the deceased was earning Rs.1,33,070/- per month, the same was not accepted and the High Court itself assessed the income of the deceased at Rs.12,29,949/- per annum. As the deceased was in a permanent job and having regard to age of the deceased on the date of the accident, the future prospects and the multiplier were correctly applied by the High Court.

#Source: CIVIL APPEAL NO. 6151 OF 2021, National Insurance Company Ltd. versus Chamundeswari & Ors.dated October 01, 2021

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