

AUTHORITY FOR ADVANCE RULING, TAMILNADU
INTEGRATED COMMERCIAL TAXES OFFICE COMPLEX, DOOR NO.32,
5TH FLOOR, ROOM NO. 503, ELEPHANT GATE BRIDGE ROAD,
CHENNAI – 600 003.

PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING U/s.98 OF THE
GOODS AND SERVICES TAX ACT, 2017.

Members present are:

1. Thiru Senthilvelavan B., I.R.S, Additional Commissioner/Member
Office of the Principal Chief Commissioner of GST & Central Excise, Chennai -34
2. Smt. T. Padmavathi, Joint Commissioner(ST)/Member
Authority for Advance Ruling, Tamil Nadu, Chennai-600 003.

ORDER No. 28 /AAR/2021 DATED: 30.07.2021

GSTIN Number, if any / User id	33AAACA4651L1ZT
Legal Name of Applicant	ASHOK LEYLAND LIMITED
Registered Address/Address provided while obtaining user id	No.1, ALCOB, Sardar Patel Road, Guindy, Chennai-600032
Details of Application	GST ARA- 01 Application Sl.No.26/2020 dated 11.12.2020
Concerned Officer	Centre: Chennai South Commissionerate, Division- Guindy State: Deputy Commissioner(ST)-III, LTU, Chennai 35
Nature of activity(s) (proposed / present) in respect of which advance ruling sought	Factory / Manufacturing
A	Category
B	Description (in Brief)
	The applicant is engaged in the business of manufacture and supply of commercial motor vehicles such as buses, trucks, light vehicles and parts thereof. They propose to manufacture garbage compactors and hook loaders which are used in loading, collection and disposal of garbage/waste/residue from various locations across the city to specific garbage pits.
Issue/s on which advance ruling required	Classification of goods

Question(s) on which advance ruling is required	Whether Garbage compactor and hook loader supplied by the applicant is to be classified under Chapter Heading 8705 (special purpose motor vehicles other than those designed for transport of persons or goods) attracting IGST at 18% in terms of Sl.No.401A of Schedule III of Notification No.01/2017 Integrated Tax (Rate) dated 28.06.2017 and CGST and SGST at the rate of 9% respectively in terms of the corresponding rate notification?
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Note: Any appeal against the Advance Ruling order shall be filed before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-section (1) of Section 100 of CGST ACT/TNGST Act 2017 within 30 days from the date on which the ruling sought to be appealed against is communicated.

At the outset, we would like to make it clear that the provisions of both the Central Goods and Service Tax Act and the Tamil Nadu Goods and Service Tax Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Service Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Service Tax Act.

Ashok Leyland Limited, No.1, ALCOB, Sardar Patel Road, Guindy, Chennai-600032 (hereinafter called the Applicant) are registered under GST with GSTIN33AAACA4651L1ZT. They are engaged in the business of manufacture and supply of Garbage Compactors and Hook Loaders which are used in loading, collection and disposal of garbage/waste/residue from various locations across the city to specific garbage pits. The applicant has preferred an application seeking advance ruling on the following question:

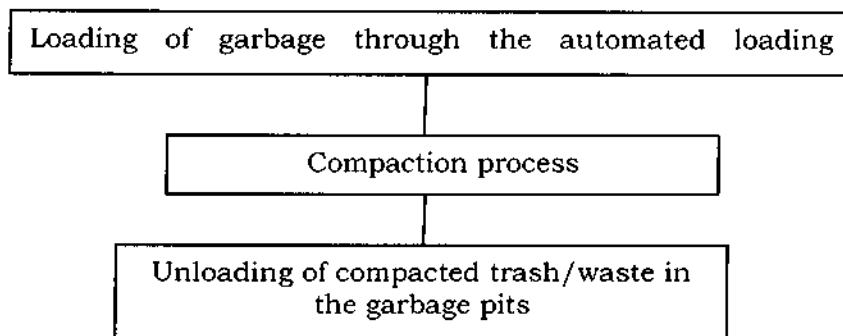
Whether the Garbage Compactor and Hook Loader/Garbage Tipper manufactured by the applicant can be classified under Chapter Heading 8705 (Special purpose motor vehicles other than those principally designed for transport of persons or goods) attracting IGST at 18% in terms of Sl.No.401A of Schedule III of Notification No.01/2017 Integrated Tax (Rate) dated 28.06.2017 and CGST and SGST at the rate of 9% respectively in terms of the corresponding rate notification?

The Applicant has submitted the copy of application in Form GST ARA - 01 and also submitted a copy of Challan evidencing payment of application fees of

Rs.5,000/- each under sub-rule (1) of Rule 104 of CGST rules 2017 and SGST Rules 2017.

2.1 The Applicant has stated that they are engaged in manufacture and sale of commercial motor vehicles such as buses, trucks, light vehicles and parts thereof. In addition to the above, they also manufacture and sell various special purpose vehicles such as road sweeper truck, suction-cum-jetting machine, hook loader/garbage tipper and refuse/garbage compactor vehicle. They have stated that the Garbage Compactor is a solid waste collection and compaction vehicle specially designed to make the task of garbage collection efficient and effective. They have furnished sample photographs of the Garbage Compactor manufactured by them. The vehicle is designed with rear loading device to load the garbage/refuse onto the vehicle from the garbage bins located across the city. The Garbage Compactor manufactured by them is offered with different container volume which is mounted on a standard truck chassis having gross vehicle weight of 11,000 Kg, 19,000 Kg and 28,000 Kg.

2.2 The Garbage Compactor vehicle manufactured by them has three main components namely — (1) A trash container; (2) A motor; and (3) flat steel press. The Applicant has submitted that once the garbage is collected from bins through the loading mechanism and put into the trash container, the garbage undergoes the compaction process. The motor exerts great amount of pressure and is typically powered by a hydraulic system which minimizes heat production and reduces energy loss. During the compaction process, the steel press is lowered onto the trash with great force. The pressure results in the compression of the materials into a smaller volume. When the pressure measures a set point and the trash cannot be further compressed, the motor reverts to its original position. Once the compaction process is completed, the compacted trash is moved to the garbage pits/yard and the trash is unloaded/removed by an automated system. The entire process is explained in table below: -



2.3 The applicant has stated that the Garbage Compactor vehicle manufactured by them is compact and offers better stability which is suitable to be operated in narrower lanes. The Garbage Compactor vehicle has an automated compaction process which is a distinct feature which allows the vehicle to carry a load of approximately two trucks put together. It is designed in such a way that it eliminates spillage of waste on the roads. The Garbage Compactor vehicle manufactured by them is capable of handling bins as per international standards and mechanizes the bin lifting arrangement which provides ease in the daily operations. The major consumers who purchase the garbage compactors are municipal corporations and other government agencies who use the vehicles for collection and disposal of waste.

2.4 The applicant has submitted that Hook Loader/Garbage Tipper is a solid waste collection vehicle specially designed to make the task of garbage collection effective and efficient. It is generally used to collect garbage from door to door. It is offered as an automated hydraulic mechanism to unload the garbage into the yards; that the garbage tipper is of two different types namely, (i) Open Garbage Tipper, (ii) Closed garbage tipper which comes with two different sections to carry dry and wet garbage separately; that once the garbage is collected, same is transported to the dumping yards and then is unloaded with the automatic hydraulic mechanism; that the key benefits are that the Tipper is a compact vehicle which is effective in door to door collection of the garbage; the closed tipper eliminates spilling of waste on the roads; that the automated hydraulic system makes the unloading simpler with minimum human intervention.

2.5 The applicant on their interpretation of law has stated that their products i.e. Garbage Compactor Vehicle and hook loader viz. manufactured and supplied by them is classifiable under Chapter Heading 8705 (Special purpose vehicles, other than those principally designed for the transport of persons or goods) which attracts GST at 18% in terms of Sl.No.401A of Schedule III of the IGST rate notification. The applicant has stated that on perusal of the Sl.No.401 A of the above notification it is evident that the same covers Chapter Heading 8705 of First Schedule of the Customs Tariff Act, 1975. The said chapter Heading covers

within its scope a Special Purpose Motor Vehicle. However, the said chapter heading explicitly excludes those motor vehicles which are principally designed for transport of persons or goods. They have also submitted that the motor vehicle for transportation of goods is specifically covered under Chapter Heading 8704 and attracts GST at 28% in terms of Sl.No.166 of Schedule IV of IGST notification.

2.6 The applicant has stated that in order to examine as to whether their products will constitute a motor vehicle for transportation of goods under Chapter Heading 8704, it is pertinent to examine the definition of Goods under Section 2 of CGST Act. They have stated that although the definition of goods covers within its ambit every kind of movable property, various courts have examined the issue in detail and held that for an article to qualify as 'goods', it must be known in the market and be capable of being sold in the market. The applicant has placed reliance on the following case laws:

- Hon'ble Apex Court in the case of Bhor Industries vs Collector of Central Excise[1989(1) TMI 128-Supreme Court]
- Hon'ble Apex Court in the case of Tata Consultancy Services vs State of Andhra Pradesh [2004 (178) ELT 22(SC)]
- Hon'ble Supreme Court in Union Carbide India Ltd Vs Union of India - 1986(24) E.L.T 169 (S.C)=1986 2 SCC 547.

The applicant has submitted that from the decisions of the above case laws it appears that marketability is an essential ingredient to determine as to whether an article qualifies as 'Goods'. The applicant has also referred to the decision of the Hon'ble Supreme Court in UOI v Indian Aluminium Co.Ltd 1995(77) E.L.T 268(SC) in determining whether aluminium dross and skimmings are excisable goods. The Hon'ble Supreme Court held that everything, however which is sold is not necessarily a marketable commodity as known to commerce and which, it may be worthwhile to trade in. It was concluded that Proviso to Rule 56A was not applicable as aluminium dross and skimmings are not excisable goods.

2.7 The applicant has submitted that the garbage compactors are used for collection of garbage and their transportation to the garbage pits. In commercial parlance, garbage/refuse is not known in the market as articles having an intrinsic value which are brought and sold as such. This averment is further corroborated by the fact that the garbage once loaded is made to undergo the

compaction process which basically reduces the volume of the garbage loaded on to the vehicle. Thus, the garbage does not have an inherent marketable characteristic of its own. In view of the above facts, the applicant is of the understanding that Garbage Compactor Vehicle supplied is not for transportation of goods, hence it is not classifiable under Chapter Heading 8704. In order to substantiate their contention the applicant has placed reliance on the following case laws:

- Maniar & Co. v. CCE[2000(119) E.L.T 418(Tribunal)]
- CCE v Kailash Auto[2010 (257) E.L.T 582 (Tri - Mumbai)]

2.8 Further, in order to examine whether the garbage compactor/Hook Loader Vehicle is a special purpose motor vehicle, the applicant has submitted that the garbage compactor and hook loader vehicle is supplied as part of the complete solution towards the clean Indian Mission of 'Swachh Bharat Abhiyan'. The garbage/refuse compactor is specifically designed for the collection, compaction, transportation and unloading of garbage/refuse. The vehicle has been designed with rear loading device to load the garbage/refuse onto the vehicle from the garbage containers located across the city through an automated system. The same automated system for loading of garbage is a distinct feature which is generally not available in a generic goods transport vehicle. Further, one additional feature in the garbage compactor is that the vehicle has an in built automated compaction process. Once the garbage is loaded in the trash container, the compaction process is undertaken with the help of a steel press and hydraulic system which compresses the materials into a smaller volume. The applicant has also submitted that the automated compaction process is unique to the Garbage Compactor vehicle which clearly distinguishes the said vehicle from a normal goods transport vehicle. The automated compaction process also ensures that the compactor vehicle carries more garbage as compared to a normal goods transport vehicle and is designed in a way that it eliminates spillage of the waste. Once the compaction process is complete, the compacted trash is transported to the garbage pits and the trash is unloaded/removed by an automated system. The removal of trash through an automated system is a distinct feature which eases day to day garbage removal operation.

2.9 In view of the aforementioned facts, the applicant has submitted that Garbage Compactor vehicles are special purpose motor vehicles and are specially designed as garbage collection vehicles and hence would be classified under the heading 8705 which attracts GST at 18% in terms of Sl.No.401A of Schedule III of IGST rate notification. However, different GST rates are being charged by different suppliers which are resulting in distortion of the market. Hence, they have sought the authority to clarify the issue of classification and the rate of GST payable for supply of Garbage Compactor Vehicle.

3.1 Due to the prevailing PANDEMIC situation and in order not to delay the proceedings, the applicant was addressed through the Email Address mentioned in the application to seek their willingness to participate in a virtual Personal Hearing in Digital media vide e-mail dated 15.02.2021. The applicant consented and the hearing for admission of the application was held on 19.02.2021. The authorized representative appeared for the hearing and reiterated the written submissions filed along with the application and requested classification of Garbage Compactor and Hook Loader, whether classifiable under Heading CTH8794 or CTH8705. The representative stated that both these vehicles are designed only to collect and transfer garbage and garbage is not goods. The Authorised representative furnished a paper book containing the Statutory Provisions, Case Laws and the Synopsis by email which was taken on record. They were asked to furnish sample invoice in respect of their products both in GST regime and Pre-GST regime along with copies of invoices of their competitors. The Authorised representative agreed to furnish the copies and stated no further hearing is required on their part but if required by the authority they are willing to participate.

3.2 In furtherance to the PH held on 19.02.2021, the applicant made Written submission- emphasizing the applicability of the case laws relied upon in their earlier submissions and also furnished detailed write up on the products Garbage Compactor Vehicle, garbage tipper, the applicants understanding, reasoning for classifying their products as special purpose vehicles which is extracted below:

The Garbage Compactor and Hook Loader are special purpose motor vehicles

20. The reasoning for the same is stated below: -

Vehicle	Special features
Garbage Compactor	<p>Automated loading in a Garbage Compactor: - vehicles have been designed with rear loading device to load the garbage/refuse onto the vehicle from the garbage containers located across the city through an automated system. The same automated system for loading of garbage is a distinct feature which is generally not available in a generic goods transport vehicle.</p> <p>In-built automated compaction process: - Garbage Compactor is that the vehicle has an in-built automated compaction process. Once the garbage is loaded in the trash container, the compaction process is undertaken with the help of a steel press and hydraulic system which compresses the materials into a smaller volume. The Applicant submits that the automated compaction process is unique to the Garbage Compactor Vehicles which clearly distinguishes the said vehicle from a normal goods transport vehicle.</p> <p>Automated unloading: - The Garbage Compactor vehicle has an automated unloading mechanism. This is to ensure that there is no direct human contact with the garbage. This is a distinct feature which is generally not available in a generic goods transport vehicle. This also is a unique feature which helps in no contact dumping of garbage during the unprecedented time of the pandemic.</p> <p>Avoids Spillage of waste on roads: - The Garbage Compactor is designed in such a way that it avoids spillage on roads. This vehicle has been offered as a complete solution towards the clean Indian mission of 'Swach Bharat Abhiyan'.</p>
Garbage Tipper	<p>Automated unloading: - The Garbage Tipper vehicle also has an automated unloading mechanism. This is to ensure that there is no direct human contact with the garbage. As stated supra, this is a distinct feature which is generally not available in a generic goods transport vehicle. This also is a unique feature which helps in no</p>
	<p>contact dumping of garbage during the unprecedented time of the pandemic.</p> <p>Avoids Spillage of waste on roads: - The Closed Garbage Tipper is designed in such a way that it avoids spillage on roads. This vehicle has been offered as a complete solution towards the clean Indian mission of 'Swach Bharat Abhiyan'.</p> <p>Separate Compartments for dry and wet garbage: - The Closed Garbage Tipper comes with separate compartments for dry and wet garbage.</p>

However applicant did not furnish copies of sample invoices called for and a letter to that effect was issued on 19.03.2021. In response to the letter, applicant submitted that under the erstwhile regime, there was no clearance of the Garbage compactor and the Tipper and 3 sample invoices of GST issued by their Alwar unit, Rajasthan were submitted. The Administrative Jurisdictional authority of the applicant, i.e, Chennai South Commissionerate, CGST was asked to conduct verification on the factual position and report. In reply,

jurisdictional authority reported that the applicant has not carried on manufacture of these vehicles in the pre-GST regime and that they have not received any orders so far; that these vehicles are custom made.

3.3 Further to the verification report of the central jurisdictional authority, a notice dt.06.05.2021 was issued to the applicant extending another personal hearing to decide on whether the application may be rejected in as much as the applicant presently does not undertake or propose to undertake manufacture of the said vehicles. In response vide letter dt.10.05.2021, they submitted that they propose to supply from their unit located in the State of Tamil Nadu through their registered office vide GSTN No.33AAACA4651L1ZT. They also stated that they relied as per the provisions of Section 95(a), Advance ruling can be obtained for proposed transactions and relied on the clarification issued by CBIC vide Flyer under Chapter 37. They also expressed their willingness to attend another Personal Hearing.

4. Accordingly a virtual personal hearing was fixed on 23.07.2021 which was attended by Shri. Raghavan Ramabadrnan, Shri. Balaji Sai Krishnan, Advocates and Shri Kishore Raj Singh, General Manager (Indirect Taxation) of the applicant. They submitted that the question raised is for a proposed transaction and relied on Flyer at Chapter 37. Post the personal hearing they submitted vide their letter dt.23.07.2021 that the company is expecting certain orders for supply of the above vehicles in the near future and that the ruling is of utmost importance to them to determine the appropriate classification.

5. The state jurisdictional authorities reported that details of any pending proceedings are not available in the Large Tax payer unit as the applicant unit is in the books of Thiruvottiyur assessment circle. However due to the fact that the applicant unit was formerly in the books of LTU, they offered their comments that the subject vehicles may be classified under HSN Code 8704 as "Motor vehicles for the transport of goods [other than Refrigerated Motor vehicles] and are taxable @28%.

6. We have carefully examined the statement of facts, supporting documents filed by the Applicant, all the additional submissions made during the hearing and thereafter and the submissions of the Jurisdictional

authorities. The applicant is engaged in the manufacture and sale of commercial motor vehicles such as buses, trucks, light vehicles and parts thereof. They also manufacture and sell special purpose vehicles such as road sweeper truck, suction-cum-jetting machine, hook loader/garbage tipper and refuse/garbage compactor vehicle. Now the applicant has applied for ruling on the following question: -

Whether Garbage compactor and hook loader supplied by the applicant is to be classified under Chapter Heading 8705 (special purpose motor vehicles other than those designed for transport of persons or goods) attracting IGST at 18% in terms of Sl.No.401A of Schedule III of Notification No.01/2017 Integrated Tax (Rate) dated 28.06.2017 and CGST and SGST at the rate of 9% respectively in terms of the corresponding rate notification?

7.1 The applicant has stated that they are proposing to manufacture Garbage compactor and hook loader and have applied for ruling as to whether the vehicles would merit classification under Customs Tariff Heading (CTH) 8705 or under CTH 8704. They contend that these vehicles are classifiable under CTH 8705 as Special purpose motor vehicles, other than those principally designed for the transport of persons or goods and it attracts GST @18% in terms of Sl.No.401A of III Schedule of the Notification no.01/2017 -Integrated Tax (Rate) dt. 28.06.2017 and CGST and SGST at the rate of 9% respectively. Applicants were required to submit samples of invoices, Purchase orders etc pertaining to both pre GST and GST regime to ascertain the nature of the products manufactured and supplied. In response vide submissions dt. 13.04.2021, the applicant submitted that there were no clearances of these products during pre-GST regime. They had submitted copies of invoices which were issued by M/s. Ashok Leyland Ltd, Alwar, Rajasthan and sample copies pertaining to applicant unit was not submitted.

7.2 The jurisdictional Centre authority was instructed to undertake verification on the factual position as to whether the applicant is engaged in the supply of garbage compactor/Tipper for which ruling has been sought and report on such verification along with the copies of Purchase orders and invoices. In reply, the jurisdictional authority submitted that the applicant furnished copies of purchase Order and invoices from their Hosur unit and it was noticed that at present, they have not received any order for processing or manufacture of the

said vehicles and that the Garbage compactor/Tipper are made to order items and hence only when the tax payer gets the order, they would be manufacturing them. From the report it is clear that the applicant does not have any orders to manufacture and the vehicles being custom made can only be manufactured according to specifications of the purchase orders if any.

8.1 Applicants were addressed vide letter of the Registry dt.06.05.2021 stating that in view of the situation that they have not received any orders and will be manufacturing only when they get orders as the vehicles are custom made, another PH is extended to decide whether the application may be rejected as they do not undertake or propose to undertake manufacture of the said vehicles. Replying to the above letter, they stated that the applicant entity has supplied 14 numbers of refuse /garbage compactor from their units located at Karnataka/Rajasthan and a list of such supplies was enclosed; that they propose to supply the refuse/garbage compactor from its unit located in the state of Tamil Nadu through their Registered office vide GSTN No.33AAACA4651L1ZT and that they are expecting certain orders and confident of supplying the same in the future; that considering their proposal to supply and prevailing confusion as to the rate of GST payable on these vehicles, they seek the ruling.; that Section 95(a) of CGST Act,2017 defines Advance Ruling as to mean a decision provided by the authority or the Appellate Authority or the National Appellate Authority to an applicant on matters or on questions specified in sub-section(2) of Section 97 or sub-section(1) of Section100 or of section 101 C of the CGST Act, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the Applicant. They have also relied on the Flyer at Chapter 37 issued by CBIC wherein it has been stated that an Advance Ruling helps the applicant in planning his activities, which are liable for payment of GST, well in advance; that the flyer also states that the definition of Advance Ruling given under the Act is a broad one and an improvement over the existing systems of Advance ruling under the Customs and Central Excise laws. They stated that based on these points, their application seeking appropriate classification and rate of GST payable on refuse/garbage compactor and hook loader/garbage tipper proposed to be supplied is not liable to be rejected.

8.2 From their submissions, it is observed that so far in GST Regime, clearances have been effected by their Rajasthan and Karnataka units only and the applicant unit at Chennai has not received any orders for such supply presently. Though the applicant has stated that they intend to receive order for future supply, the applicant has not established this claim of theirs through any documentary evidence like tenders for proposed supply of such goods, etc, though the applicant's entity at Karnataka and Rajasthan have undertaken supplies of such goods. Further, the applicant did not dispute the fact that the products for which classification is sought is custom made as per the required specifications of the recipient/buyer.

8.3 Also, the Explanatory notes as per HSN to CTH 8705 states as under:-

87.05 - Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units) (+).

8705.10 - Crane lorries

8705.20 - Mobile drilling derricks

8705.30 - Fire fighting vehicles

8705.40 - Concrete-mixer lorries

8705.90 - Other

This heading covers a range of motor vehicles, specially constructed or adapted, equipped with various devices that enable them to **perform certain non-transport functions**, i.e., the primary purpose of a vehicle of this heading is **not** the transport of persons or goods.

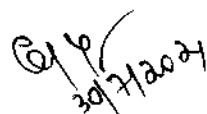
From the above, it is seen that special purpose motor vehicles are specially constructed or adapted and equipped with certain devices to enable them to perform the functions. Thus it is clear that such vehicles will be custom made for which purchase orders with the specification of the goods are necessary. To classify a product, the complete nature of the product and features of the product should be known. Without such specific information, this forum has no idea about the nature of the product and how it will fit into this classification. Here the products are not manufactured by the applicant as reported by the Jurisdictional Authority and no purchase orders/tenders for such supply have been produced by the applicant before us.

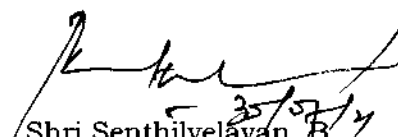
8.4 As per Section 95 of the GST Act, Advance Ruling can be sought in respect of the proposed supplies. In the case at hand, the ruling sought on the classification of the product, can be decided only based on the nature, features, intended purposes. It is pertinent to note that the applicant themselves have stated that they had not made any supplies and only their entities in the State of Karnataka and Rajasthan have undertaken such supplies. They have also not disputed that these goods are custom built. In this situation, without the specifics of the supply, the classification in general cannot be extended in as much as the competing CTH can be analysed only based on the specifics and the applicant has not furnished any purchase orders, copy of tenders to establish that they may have to supply such products in the near future or the specifics of the vehicle intended for such proposed supply. Hence we find that the application requiring the classification of the said goods cannot be admitted for consideration in merits and the application is rejected.

9. In view of the above, we rule as under:

RULING

The application is hereby rejected for the reasons stated in para 8 above


Smt. T. Padmavathi
Member TNGST.


Shri Senthilvelavan. B
Member CGST.

30 07 2021

To
Ashok Leyland Limited,
No.1, ALCOB, Sardar Patel Raod,
Guindy, Chennai-600032

// BY SPEED POST WITH ACK.DUE //

Copy Submitted to:

1. The Principal Chief Commissioner of GST & Central Excise,
26/1, Mahatma Gandhi Road, Nungambakkam, Chennai-600034.
2. The Principal Secretary/Commissioner of Commercial Taxes,
IIndFloor, Ezhilagam, Chepauk, Chennai – 600 005.

Copy to:

3. The Commissioner of GST & Central Excise,
Chennai South Commissionerate, MHU Complex,
692, Annasalai, Nandanam, Chennai 600 035
4. Deputy Commissioner(ST)-III. LTU, Chennai,
Integrated Complex for Commercial Taxes and Registration offices,
Chennai 600 035
5. Master File/ Spare - 4