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# Dimensions

# Indirect Taxes Bulletin

January 2026

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# Judgements and Rulings

## Consolidated show cause notice covering multiple financial years is without jurisdiction | Karnataka High Court | Pramur Homes and Shelters<sup>1</sup>

### Issue for consideration:

- Whether clubbing/ consolidation/ bunching/ combining of multiple tax periods/financial years in a single/ composite show cause notice ('SCN') issued under Section 73 / 74 of the CGST/ KGST Act, 2017 is permissible and valid in law?

### Facts

- The impugned SCN is a composite notice encompassing multiple/ several financial years/ assessment periods from 2019-20 to 2023-24.
- Petitioner argued that SCN seeking to bunch demand pertaining to more than one tax period/ financial year, is illegal, arbitrary and without jurisdiction or authority of law.
- Revenue argued that there is no bar in any of the provisions of the CGST/ KGST Act, in raising SCN/ demands on the taxpayer for more than one financial year/ tax period.

### Findings of the Court

- The CGST/ KGST Act is financial-year centric - all statutory obligation returns, ITC, reconciliation, adjudication, and limitation operate independently for each financial year.
- A composite/ consolidated SCN covering multiple financial years collapses this statutory architecture, causing jurisdictional illegality.
- Section 74A introduction does not alter the earlier law but only clarifies legislative scheme which already existed.
- Consolidated SCNs impermissibly blurs the distinction between Sections 73 (non-fraud, etc. cases) and 74 and allows authority to artificially extend limitation.
- ITC entitlement is statutorily frozen year-wise; a consolidated allegation of "wrong ITC for several years" is conceptually flawed.

- Such notices deny the assessee the right to year-wise explanation, reconciliation and defence, violating natural justice.
- While investigations may span multiple years, quantification and SCNs must be issued financial-year wise.
- Revenue cannot rely on Delhi High Court judgments<sup>2</sup> or departmental circular dated September 16, 2025.
- The SCN covering FY 2019-20 to 2023-24 is illegal and liable to be quashed in view of various High Courts judgments<sup>3</sup>.

### Conclusion

- Bunching/ clubbing/ consolidation of multiple tax periods/ financial in a single/ solitary SCN issued under Section 73/74 of the CGST/ KGST Act is illegal, invalid, without jurisdiction or authority of law and contrary to the provisions of the CGST/KGST Act.
- The SCN pertaining to multiple tax periods/financial years, viz., from 2019-20 to 2023-24 is impermissible in law and consequently, the SCN and all further proceedings pursuant thereto are also vitiated and deserve to be quashed.

### Dhruva Comments

The judgment sets a significant precedent against the practice of "bunching" GST show cause notices. It decisively reaffirms the financial-year-centric architecture of the GST framework and places an important constitutional and statutory restraint on departmental overreach.

The Court correctly recognises that investigation and adjudication are distinct stages, while investigations may span multiple years, adjudication must strictly conform to year-wise statutory timelines and jurisdictional facts.

Equally significant is the Court's categorical rejection of administrative Circulars that seek to override or dilute statutory provisions, reinforcing the settled principle that executive instructions cannot supplant or override legislative mandate.

<sup>1</sup> Pramur Homes And Shelters Versus the Union of India, [TS-1011-HC(KAR)-2025- GST]

<sup>2</sup> Ambika Traders vs. Additional Commissioner, Adjudication, DGGSTI [TS-683-HC(DEL)-2025-GST] and Mathur Polymers vs. UOI & Ors. [TS-746-HC(DEL)-2025-GST]

<sup>3</sup> Milroc Good Earth Developers vs UOI & ors [TS-871-HC(BOM)-2025-GST] and Rite Water Solutions (India) Ltd, W.P.No.466/20225 (Bombay HC, Nagpur Bench)

## Cross-LoC barter trade is intra-state supply liable to GST in absence of specific exemption | High Court of Jammu & Kashmir and Ladakh | M/s New Gee Enn & sons<sup>4</sup>

### Issue for consideration

- Whether the cross-LoC<sup>5</sup> trade regulated by SOP<sup>6</sup> dated October 20, 2008, issued by Ministry of Home Affairs (JK Division) Government of India is an intra-state trade between India and Pakistan, amenable to GST?
- Whether the SCN under Section 74(1) of CGST Act of 2017 is barred by limitation?
- Whether the bunching of SCN in respect of two tax periods is permissible under GST Act?

### Facts

- Cross-LoC trade between divided parts of the State of Jammu & Kashmir [State of Jammu and Kashmir and Pak occupied Kashmir (PoK)] was permitted from 2008 as a confidence-building measure between India and Pakistan.
- The trade was governed by an SOP issued by the Government of India and conducted as a barter trade, without exchange of currency.
- Under the Section 55 of J&K VAT Act, 2005, such trade was treated as zero-rated.
- There was no provision under the GST legislation akin to J&K VAT Act, 2005. Also, no specific exemption notification was issued for cross-LoC trade under GST.
- However, the Petitioner continued to treat such supplies as non-taxable, did not disclose these transactions in GST returns, and did not pay GST for FYs 2017–18 and 2018–19.
- The Department confirmed the demand stating that the supplies to and from PoK are intrastate, taxable under CGST/SGST Act.
- Instead of filing a reply, the Petitioner approached the High Court challenging the jurisdiction, limitation, and legality of the notices.

### Findings of the Court

- The territory under Pakistan's de-facto control (PoK)<sup>7</sup> remains part of the territory of the State of Jammu & Kashmir.
- Since both the location of supplier and place of supply were within the same State/UT, the trade qualifies as an intra-State supply under Section 2(64) of the CGST Act and Section 8 of the IGST Act<sup>8</sup>. Hence, cross-LoC trade is amenable to GST.
- No exemption notification under Section 11 of the CGST Act existed for cross-LoC barter trade. Therefore, both outward and inward supplies were taxable under GST.
- The issuance of notices under Section 74(1) was justified as Petitioner prima-facie suppressed facts as it:
  - failed to declare supplies in GST returns.
  - was aware of the absence of exemption for cross-LoC barter trade.
  - did not cooperate during investigation.
- It was the responsibility of the Petitioners to self-assess and discharge their GST liability at the time of filing GST returns properly.
- The CGST Act does not prohibit a composite SCN covering multiple years and permits bunching of SCNs subject to providing year-wise tax breakup, specific and detailed allegations and each period being within limitation.
- Petitions are premature and Petitioner have equally efficacious alternative remedy (reply to SCN and appeal under Section 107).

### Conclusion

- Trade conducted across the LoC between the erstwhile State of J&K with PoK constitutes intra-state supply, liable to GST.
- SCN issued under Section 74(1) is within limitation as 'prima facie', this is a case of suppression of facts.
- Bunching of SCN is valid.

### Dhruva Comments

This judgment significantly establishes that constitutional definition prevails over geopolitical boundary under the GST law.

<sup>4</sup> M/s New Gee Enn & Sons Vs Union of India & Ors. [2025-VIL-1227-J&K]

<sup>5</sup> Line of Control

<sup>6</sup> Standard Operating Procedure for cross-LoC (Line of Control) barter trade between the divided parts of Jammu and Kashmir.

<sup>7</sup> Pakistan-Occupied Kashmir

<sup>8</sup> Section 2(64) of the Central Goods and Services Tax (CGST) Act, 2017, and Section 8 of the Integrated Goods and Services Tax (IGST) Act, 2017 are interconnected provisions that define "intra-State supply"

The ruling may potentially impact traders who may now face tax liabilities along with interest and penalties for the past period.

On the issue of bunching of SCNs, numerous High Court judgments have rendered divergent views, CBIC's GST Policy Wing<sup>9</sup>, has sought inputs on the legality of issuing consolidated GST demand notices spanning multiple financial years.

Separately, this judgment reinforces the necessity of accurate self-assessment, disclosing relevant information and emphasizes on exhaustion of statutory remedies first before invoking writ jurisdiction.

## **HC Reads down provision linking ITC entitlement of bona-fide recipient to supplier's compliance | Gauhati High Court | McLeod Russel India Limited<sup>10</sup>**

### **Issue for Consideration**

- Whether clause (aa) of Section 16(2) of the CGST/AGST Act, which links recipient's ITC entitlement to supplier's compliance in filing GSTR-1 is unconstitutional?
- Whether ITC can be denied to a bona-fide purchaser solely due to default by the supplier?

### **Facts**

- The petitioner, engaged in production and supply of tea, challenged the constitutional validity of Section 16(2)(aa)<sup>11</sup>.
- The provision mandates that ITC is available only if the supplier uploads invoice details in GSTR-1 and the same is communicated to the recipient under Section 37.
- The petitioner contended that:
  - ITC denial to bona-fide recipient irrespective of the fact that recipient has already paid tax is arbitrary and irrational.
  - The provision imposes an impossible burden on the purchasers to verify details furnished by supplier in his outward supply statement in Form GSTR-1.

- ITC denial despite payment of tax to the supplier leads to double taxation and defeats the objective of GST to avoid cascading effect.

### **Findings of the Court**

- Section 16(2)(aa) puts a condition requiring compliance by the seller over which the buyer may or may not have any actual control.
- The restriction is quite iniquitous because an onerous burden is placed on the purchasing dealer.
- A bona-fide purchaser cannot be penalized for factors beyond their control, particularly when taxes have been paid to the supplier in good faith.
- The amendment however cannot be held unconstitutional in view of the object and purpose to prevent fraudulent ITC claims and promote supplier compliance.
- Nonetheless, the provision is read down to the extent that in case of a supplier acting truant, before denying ITC, the bona-fide recipient must be given an opportunity to prove bona-fides (through invoices and supporting documents).
- The reading down shall operate until CBIC<sup>12</sup> formulates a practical solution to the problem posed by making the ITC availability to buyer contingent upon factors which are totally in supplier's hands.

### **Conclusion**

- ITC cannot be denied solely due to supplier's non-compliance without granting the recipient an opportunity.
- Section 16(2)(aa) is not unconstitutional but is read down till the time CBIC comes with practical solution.

### **Dhruva Comments**

Under VAT and GST regimes, Courts have consistently resisted a mechanical denial of credit to compliant buyer, emphasising that anti-evasion measures must be balanced against the cascading tax burdens.

The decision shall serve as a useful aid in defending ITC in litigations where mismatch is due to supplier lapses.

Recent Supreme Court decision in *Shanti Kiran India (Pvt) Ltd.*<sup>13</sup>(which relied upon *Quest Merchandising ratio*<sup>14</sup>) and Allahabad High Court ruling in *Singhal Iron Traders*<sup>15</sup>

<sup>9</sup> Letter F. No. CBIC-20010/67/2025-GST/994 dated September 16, 2025

<sup>10</sup> MCLEOD Russel India Limited vs The Union of India [TS-995 HC(GAUH)-2025-GST]

<sup>11</sup> Assam Goods and Services Tax Act, 2017

<sup>12</sup> Central Board of Indirect Taxes and Customs

<sup>13</sup> The Commissioner of Trade and Tax Delhi vs. Shanti Kiran India (P) Ltd. [TS-691-SC-2025-VAT]

<sup>14</sup> Quest Merchandising India Private Limited -Vs- Government of NCT of Delhi & Ors. [TS-314-HC-2017(DEL)-VAT]

<sup>15</sup> Singhal Iron Traders vs. Additional Commissioner [TS-957-HC(All)-2025-GST]

reflects a clear judicial trend towards safeguarding bona-fide taxpayers while urging the administration to evolve practical enforcement mechanisms rather than shifting the burden onto recipients.

## **Non-monetary benefits received by dealer for sales promotion a taxable supply | Tamil Nadu AAR | M/s Karthik & Co.<sup>16</sup>**

### **Issue for Consideration**

- Whether tax invoices raised for non-monetary benefits/perquisites (gifts, tour packages, etc.) received from manufacturers are valid under the GST Act?
- Whether the value on which TDS is deducted under Section 194R of the Income Tax Act constitutes a “supply” under the GST Act?

### **Facts**

- The applicant is a wholesale and retail dealer of paints and related products and operates as a distributor/franchisee of paint manufacturers.
- Manufacturers provided non-monetary incentives such as free gifts, compliments, and tour packages to the applicant and its customers (painters) to promote sales.
- Manufacturers deducted TDS under Section 194R of the Income Tax Act<sup>17</sup> on the value of such benefits which got reflected in their Form 26AS.
- The applicant raised GST tax invoices on the value of these perquisites and paid CGST and SGST.
- Manufacturers disputed the invoices, contending that such non-monetary benefits do not constitute “supply” under GST.

### **Findings of the Authority**

- Non-monetary benefits received by the applicant qualify as “consideration” under Section 2(31) of the CGST Act, as consideration can be in money or otherwise.
- All elements of “supply” under Section 7 of the CGST Act are satisfied:
  - Supply for consideration
  - By a person
  - In the course or furtherance of business.

- The transaction is a taxable supply of services, with no applicable exemption.
- This transaction can be interpreted as a service provided by the recipient (e.g., promotional services) in exchange for the perquisite received from the supplier under GST.
- The applicant is thus providing supply of augmentation/promotion /business support of sales to the manufacturer in the form of desired action/target achieved as per the manufacturer’s expectations.
- Valuation is to be done as per Rule 27 of the CGST Rules, and the value reflected in the TDS certificate can be adopted.
- Tax invoices raised by applicant for non-monetary benefits/perquisites are valid under the GST Act.

### **Conclusion**

- The applicant provides sales promotion / business support services to the manufacturers and the benefits received are in return for such services.
- Such supply is covered under Section 7 of the CGST Act as “supply of support services” on which GST is payable.
- The value on which TDS is deducted under Section 194R represents income in the hands of the applicant and constitutes the value of supply.

### **Dhruva Comments**

In case of several taxpayers, the tax authorities have been viewing sales-linked non-monetary incentives granted to dealers by manufacturers as consideration for a supply (promotion, brand-building, sales support).

The ruling underscores that non-monetary benefits treated as income under the Income-tax Act can equally qualify as consideration for a taxable supply under GST.

The decision highlights the need for businesses to carefully evaluate sales-linked incentives, ensure proper invoicing, valuation and GST compliance.

On treatment of post-sale discounts, CBIC<sup>18</sup> has clarified that post-clearance additional discount is merely to push sales and not linked to any independent activity rendered to manufacturer.

<sup>16</sup> M/s Karthik & Co [2025-VIL-197-AAR]

<sup>17</sup> Section 194R of the Income-tax Act, 1961 requires anyone providing a resident with a benefit or perquisite related to

their business or profession to deduct Tax Deducted at Source (‘TDS’)

<sup>18</sup> Circular No. 251/08/2025-GST dated September 12, 2025



**Conversion of grey fabrics into cotton fabrics involving processes carried out partly with the aid of power is not eligible for exemption | Supreme Court | Commissioner of Central Excise v. Narsibhai Karamsibhai Gajera & Ors<sup>19</sup>**

**Issues for Consideration**

- Whether the benefit of exemption under Entry 106 of Notification No. 5/98-CE<sup>20</sup> is available when one of the integral processes of manufacturing is undertaken with the aid of power.
- Whether processes carried out by two distinct, but adjacent units can be clubbed to determine use of power in manufacture.

**Facts**

- Bhagyalaxmi Processor Industry ('Unit No. 1') and Famous Textile Packers ('Unit No. 2') were processing cotton fabrics with the aid of power.
- Unit No. 1 received grey cotton fabrics and carried out bleaching and mercerizing.
- The wet fabrics were then transferred to Unit No. 2, located in the same compound, where squeezing and stentering using power was undertaken.
- After stentering, the dry fabrics were returned to Unit No. 1 for bailing/folding and clearance to customers.
- Both units had separate partnerships, machinery, electricity connections and raised separate job-work bills.
- The department alleged that the entire process amounted to manufacture with the aid of power and denied exemption under Notification No. 5/98-CE.
- Revenue has filed an appeal against the CESTAT order which set aside the demand, holding that the activities of the two units could not be clubbed and that Unit No. 1 did not use power.

**Findings of the Court**

- Manufacture consists of a series of integrally connected processes, and it is the cumulative effect of these processes that results in the final product.

- If any process integrally connected with manufacture is carried out with the aid of power, the manufacture is deemed to be with the aid of power.
- In various precedents<sup>21</sup>, manufacture has been defined to involve a series of distinct processes.
- CESTAT misdirected itself while ignoring the fact that both the units were together involved in the manufacturing process of cotton fabrics from grey fabrics.
- The fact that units were exclusive to each other is irrelevant, as the processes were interlinked and formed a continuous and integrated chain of manufacture.

**Conclusion**

- Conversion of grey fabrics into cotton fabrics involving power-assisted stentering amounts to manufacture with the aid of power, disentitling the assessee from exemption under Entry 106 of Notification No. 5/98-CE.

**Dhruva Comments**

The ruling reinforces the settled principle that manufacturing process must be examined holistically by looking at the entire chain of processes leading to the final product.

The Court essentially held that artificial segregation of activities across units to claim exemptions amounts to impermissible tax planning.

The ruling rightly clarified that exemption notifications based on "non-use of power" must be strictly construed and even minimal or indirect use of power in an essential process disentitles the benefit.

The decision therefore places a clear limitation on structuring manufacturing arrangements across multiple units with a view to circumvent statutory conditions and reinforces 'substance over form' principle in claiming exemption.

<sup>19</sup> Commissioner of Central Excise v. Narsibhai Karamsibhai Gajera & Ors, [TS-748-SC-2025-EXC.]

<sup>20</sup> Entry No. 106 of Notification No. 5/98-CE exempted cotton fabric processing without use of power

<sup>21</sup> Standard Fireworks Industries, Sivakasi and another Vs. Collector of Central Excise, [(1987) 1 SCC 600] and CCE Vs. Rajasthan State Chemical Works, [1991 INSC 235]

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# Regulatory Updates



## **GSTN Press release<sup>22</sup> | Automatic suspension of registration on non-furnishing of bank details**

- GSTN has implemented automatic suspension of GST registration if bank account details are not furnished within 30 days of registration or before filing GSTR-1/IFF, as required under Rule 10A of the CGST Rules.
- Upon furnishing bank details through a non-core amendment, cancellation proceedings will be automatically dropped on the same day.

## **Customs and FTP**

### **CBIC Notification<sup>23</sup> | CVD<sup>24</sup> on Tempered glass imported from Malaysia extended**

- The Government of India has extended the CVD on imports of Textured Tempered Glass (HS 7007 19 00) originating in or exported from Malaysia up to June 8, 2026.
- Notification No. 3/2021-Customs (CVD)<sup>25</sup> has been amended.

### **CBIC Notification<sup>26</sup> | Ceases collection of ADD<sup>27</sup> on Titanium Dioxide imported from China**

- CBIC instructs field formations to cease collection of ADD on Titanium Dioxide imported from or originating in China PR with immediate effect.
- The instruction has been issued in light of Calcutta HC order in India Paint Association<sup>28</sup> quashing Notification No. 12/2025-Customs (ADD).

## **DGFT Public Notice<sup>29</sup> | Enables electronic verification of details submitted in IEC<sup>30</sup> application**

- DGFT enables electronic verification of details submitted in IEC application, post verification of online IECs
- The details submitted in the IEC application shall be validated through the online integration with records maintained by relevant Ministries / Departments/ Organisations/Banks, wherever feasible.
- The guidelines for conducting post verification of online IECs shall be issued by DGFT Headquarters from time to time.

## **Indirect Tax**

### **CAG<sup>31</sup> issues performance audit report of GST, customs duty & duty drawback Scheme**

- The CAG has released three compliance/performance audit reports<sup>32</sup> for FY 2022–23 on GST, Customs, and the Duty Drawback scheme, highlighting significant compliance and systemic gaps.
- The GST report flags risks from incomplete automation, weak monitoring of taxpayers and return filing, and recommends stronger automation, MIS access, audits, and controls.
- The Customs report examines the performance of SEZs and points to under-assessment, misuse of exemptions, delays and weak oversight.
- The Duty Drawback report assesses whether drawback sanctioned by Customs, DGFT and Development Commissioners conforms to the prevailing legal framework and highlights deficiencies in supervision and internal controls.

<sup>22</sup> GSTN Press release dated December 5, 2025

<sup>23</sup> Notification No. 7/2025-Customs (CVD) dated 7th December 2025.

<sup>24</sup> countervailing duty

<sup>25</sup> The Notification imposes definitive countervailing/anti-subsidy duty on imports of “Textured Tempered Glass” originating in or exported from Malaysia

<sup>26</sup> CBIC Instruction No. 33/2025-Customs dated December 5, 2025

<sup>27</sup> Anti-Dumping Duty

<sup>28</sup> WPO 148 of 2025

<sup>29</sup> DGFT Public Notice No. 32/2025-26 dated November 20, 2025

<sup>30</sup> Importer Exporter Code

<sup>31</sup> Comptroller and Auditor General of India

<sup>32</sup> Report No. 21 of 2025 on Customs, Report No. 25 of 2025 on GST and Report No. 33 of 2025 on duty Draw back



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