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“No goods were sold and delivered and accordingly no input tax on the transactions in question could be claimed. The total amount of the claim for input tax in respect of the fictitious transactions, set out in Annexure 1, currently known to the Commissioner . . .[32] [The keystone of the High Court’s analysis of section 114 is the conclusion that section 114 turns third parties (credit-grantors and affected owners) into co-principal debtors, who are liable, with the customs debtor, for payment of the customs duty debt in question.American Copak 9175 Eton Avenue Chatsworth, CA 91311 American Copak Corporation is a finely tuned group of highly qualified professionals, extraordinary facilities and millions of dollars of the most modern machines.??????????????????? ???????????????????????????????? - Mckesson Corporation V. Division Alcoholic Beverages And Tobacco