

# INTERNAL AUDIT REPORT

OF

## NAGAR PANCHAYAT PARSA BAZAR

FOR THE PERIOD FROM 01<sup>st</sup> APRIL, 2014 – 31<sup>st</sup> MARCH, 2015

INTERNAL AUDIT CONDUCTED BY:-

**A.K. SALAMPURIA & ASSOCIATES**

CHARTERED ACCOUNTANTS

1<sup>ST</sup> FLOOR, ABOVE MICA SALES, EXHIBITION ROAD

PATNA- 800 001

FROM 27<sup>th</sup> - 28<sup>th</sup> JUNE, 2016

## Executive Summary

### 1. Introduction

- Name of the Municipality :- **Nagar Panchayat Parsa Bazar**
- Period Covered under current audit :- **01.04.2014 to 31.03.2015**
- Name of Executive Office for the period under Audit :- **Mr. Jyoti Kumar Shrivastava**

### 2. Result & Findings

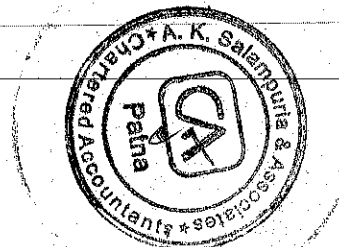
- Strengths observed during the audit engagement:-
  - a. Man-Powers at the concerned ULB is found to be competent.
  - b. Area under jurisdiction of the concerned ULB seems potential.
  - c. Office Infrastructure is sufficient for operation
- Weaknesses observed in the functioning of office, Maintenance of records etc. Observed during the audit engagement :-
  - a. Response of the ULB officials is very lethargic and they did not co-operate in the internal audit.
  - b. Huge untraceable difference (Rs.2,50,59,725.00) between Cash-Book and Bank Statement as on 31.03.2015.
  - c. Failed to Collect or implementation of Holding/Property Tax since its setup.
  - d. Non-Collection of Market/Shop Rent and Non imposition of late fine there on.
  - e. Failed to Collect Mobile Tower Tax/Fees of Rs.7,81,514.00
  - f. Non Maintenance of prescribed books of accounts and registers.
  - g. Procurement Files were also not maintained properly.
  - h. Failed to comply certain rules and directives of UD & HD.
  - i. Unavailability of information and files relating to TDS, Vat, Royalty & Labour Cess.
  - j. Cash Books were not properly maintained i.e. Bank wise opening and closing balances were not bi-furcated.
  - k. Vouchers were not properly kept and arranged.
  - l. BRS are not prepared on regular intervals.

### 3. Opinion

As referred above and detailed in the Audit Report, we are of the opinion that The Functions of concerned ULB is confined to collection of Holding Tax. There are many other sources of Revenue which are not explored and taken care of by the officers of concerned ULB. Record keeping is not proper. Transparency in Procurement is lacking due to non availability of proper documents.

### 4. Audit Recommendation

The concerned officers should explore and take initiative to collect previous taxes and other areas of Revenue Generation by surveying their area for Tower Tax, Trade Tax, Advertisement Tax, Hoarding



Fee, other Fees and Taxes. Record keeping should be done properly so that any document can be traceable as and when required for any purpose. Procurement related documents and files should be made available for verification and transparency purposes. Cash Book should be maintained properly by making entries of balances of each Bank Account separately. Several Books and registers which are not maintained or maintained in improper manner should be done properly. BRS should be prepared and reconciled on regular intervals. Internal Auditor and Accountant should have adequate coordination between them for making the system perfect

**5. Comments from Management**

Discussion Note with Management has been attached separately as per (*Annexue-I*).

**6. Acknowledgement**

*We would like to express our pleasure for the co-operations extended by the concerned ULB Management and Staff.*

Place: Patna

Date: 30-06-2016

*For A. K. Salampuria & Associates*

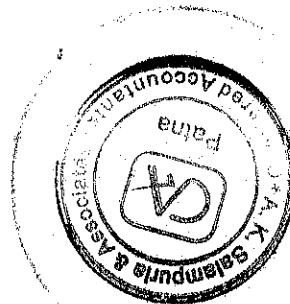
Firm Regn. No.-004285C

*Chartered Accountants*

**(CA. ANAND DOKANIA)**

Partner

M. No. 400822



**Detailed Audit Report**

**1. Introduction**

The internal audit of Parsa Bazar Nagar Panchayat covering the period from 01<sup>st</sup> April, 2014 to 31<sup>st</sup> March, 2015 was conducted by following persons under guidance of **CA. AKSHAY SINGHANIA**

I. Mr. Anish Kumar (Audit Executive)

**2. Administration**

The present body of the ULB has taken charge on 03.08.2015. The incumbency in the key administrative and executive position was as under:

“Mrs. Urmila Devi”, Chief Councilor/Chairman from 31.08.2015 to till date & “Mr Jyoti Kumar Shrivastava”, Executive Officer from 05.09.2015 to till date.

**3. Review of outstanding audit pars : Status of Audit Observation is as under:**

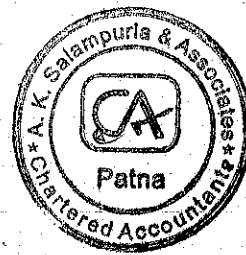
S.No	Particulars of audit and date of report	Total no of Audit Paras.	Total No. of Audit Paras Where Necessary improvement / corrective measure is required	Total No. of Audit Paras where recovery of cash is proposed	Total No. of Audit Paras Where recovery has been made	Total Amount of Recovery	Total No. of Outstanding para where no action has been taken	No. & dated of compliance report
1.	AG Audit Report No.- 1203/14-15; Dated 17.03.2015	22	15	7	NIL	NIL	15	Compliance Report has not been made yet.

Particulars of Outstanding paras of AG Audit Report No. 1203/14-15 is given below:

S.No. of Paras	Particulars
Part-(I)-08	Books of accounts and requisite registers were not maintained by the concerned ULB.
Part-(I)-11	Financial Budget has not been provided.
Part-(I)-12	Financial Statements and Balance Sheet has not been prepared.



Part-(I)-13	Bank Reconciliation Statement and Grant Register has not been maintained by the concerned ULB.
Part-(II)(ख)-01	Irregularity in the tender of Old Age Home.
Part-(II)(ख)-02	Irregular payment under SJSRY scheme.
Part-(II)(ख)-03	Diversion of fund amounting Rs. 2,30,117.00 of 13 <sup>th</sup> Finance for other purposes.
Part-(II)(ख)-04	Non deduction of TDS of Rs.63,148.00.
Part-(II)(ख)-05(क)	Non-maintenance of Advance Register and non adjustment of advances of Rs. 3,60,000.00.
Part-(II)(ख)-05(ख)	Non-deposit of undistributed amount of pension of Rs.1,34,400.00
Part-(III)-01	Unspent & blocking of fund of Rs.68,44,398.00 by the concerned ULB.
Part-(III)-02	Outstanding Mobile Tower Rent of Rs.7,81,514.00.
Part-(III)-03	Non collection or fixation of various taxes/fees like Advertisements Fees, License Fees and Shop Rent etc. since 2010.
Part-(III)-04	Non collection or fixation of holding & property tax since 2010.



4. **Finance** – The Response of the concerned ULB is very lethargic and they did not co-operate in the internal audit, during the audit we have demanded copy of the financial budget for verification or reporting purposes but they did not provide financial budget for any of the concerned period. It seems that there is no practice of preparation of financial budget at the concerned ULB because AG's Audit Report has also commented on non availability of the financial budget. [same point for the Point-4 (i),(ii), & (iv)]

i. **Budgetary provision and expenditure for the last three years**

(Amount in `)

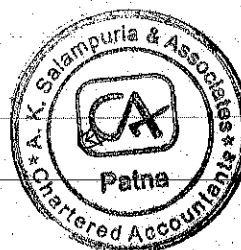
Year	2012-13	2013-14	2014-15
Final / Revised Budget	Budget Not Provided	Budget Not Provided	Budget Not Provided
Actual Expenditure	92,93,791.00	94,38,427.00	3,08,23,763.00
Savings(+)/ Excess (-)	--	--	--

ii. **Volume of transactions**

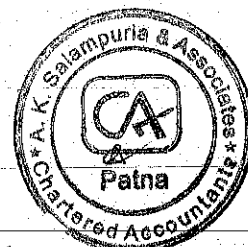
Period	Budgeted (2014-15)	Previous Year (2013-14)	Corresponding Period of Previous Year	Current Period (2014-15)	Cumulative for the current period
Opening balance	Budget Not Provided	2,93,10,198.00	N.A.	4,74,87,718.00	N.A.
Receipts		2,76,15,947.00		3,09,30,470.00	
Total		5,69,26,145.00		7,84,18,188.00	
Net Expenditure		94,38,427.00		3,08,23,763.00	
Closing balance		4,74,87,718.00		4,75,94,425.00	

iii. **Bank Reconciliation**

Bank wise opening and closing balances has not been bifurcated by the concerned ULB and there is no practice of monthly preparation of Bank Reconciliation Statement. Total 19(Nineteen) Bank Statement/Pass Book has been provided to us for verification which is as follows:-



Balance as per Pass Book as on 31.03.2015				Balance as per Cash Book as on 31.03.2015	Remarks
S. No.	Bank Name	A/c No.	Balance		
1.	SBI	33994301149	6,725.00	4,75,94,425.00	The cash book balance is not bifurcated bank wise, so we are unable to give figure as per cash book bank wise and there is differences of Rs. 2,50,59,725.00 between Cash Book and Pass Book/bank Statement, which can only be clarified or short out when all bank's balances will be made available and after preparation of Bank Reconciliation Statement..
2.	SBI	33994983845	1,50,310.00		
3	SBI	33994836346	2,44,473.00		
4.	SBI	33994995840	1,669.00		
5.	SBI	33994991663	5,115.00		
6.	SBI	33994855621	1,67,402.00		
7.	SBI	33994981532	1,50,000.00		
8.	SBI	33994987294	1,649.00		
9.	SBI	33994839483	1,57,819.00		
10.	SBI	33994993740	661.00		
11.	SBI	33994997586	3,668.00		
12.	SBI	32670233569	13,68,281.00		
13.	SBI	32854729863	27,97,202.00		
14.	SBI	32549404048	9,36,691.00		
15.	SBI	31787912331	16,73,714.00		
16.	SBI	32670232612	87,21,150.00		
17.	SBI	32670230284	11,544.00		
18.	SBI	32670231471	60,65,433.00		
19.	SBI	33735103304	71,694.00		
<b>Total</b>			<b>2,25,34,700.00</b>	<b>4,75,94,425.00</b>	

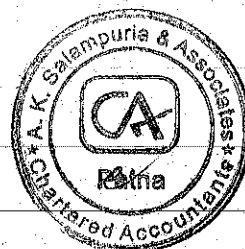


iv. Revenue Receipts

Period	Budgeted (2014-15)	Previous Year (2013-14)	Corresponding Period of previous Year	Current Period (2014-15)	Cumulative for the current period
(a) Own Source			N.A.		N.A.
Property Tax		--		--	
Assigned Revenue		--		--	
Others (Fee & User Charges)		80,611.00		1,20,500.00	
(b) Administrative grant		--		--	
(c) Specific Grant (Scheme Wise)		<b>2,75,35,336.00</b> -----	<b>3,08,09,970.00</b> -----		
From UD & HD		10,14,528.00		21,48,401.00	
For Laptop Purchase		--		4,20,000.00	
Road Construction		9,75,000.00		13,98,525.00	
13 <sup>th</sup> Finance		10,00,000.00		21,64,048.00	
4 <sup>th</sup> Finance		1,05,40,750.00		1,36,54,646.00	
Social Security Pension		1,00,18,500.00		1,10,24,350.00	
Other Grants		39,86,558.00			
<b>Total</b>		<b>2,76,15,947.00</b>		<b>3,09,30,470.00</b>	

*In absence of any financial report relating to financial year 2013-14 & 2014-15, we have casted figures relating to Revenue & Expenses from Cash-Book.*

- v. **Status of implementation of Double Entry Accounting System:** -We were not provided any information regarding status of implementation of Double Entry Accounting System at the concerned ULB. Information regarding the same was not available with any of the officers or staffs of the ULB Office. It seems, the said agency which was entrusted the work of Double Entry Accounting was not in coordination of any of the staff of the concerned ULB. It is worthwhile to mention here that Internal Auditor and Accountant should have adequate coordination between them for making the system perfect
- vi. **Status of Municipal Accounts Committee; if meeting is held:-** As per section 100 of the Bihar Municipal Act, The Municipality shall, at its first meeting in each year or as soon as may be at any meeting subsequent thereto, constitute a Municipal Accounts Committee, but in concerned ULB this committee is not yet formed.





## 5. Audit Observations

### I. Part-A (a)

#### i. Balance as per Cash Book – Balance as per Bank Statement – MAJOR MISMATCH / DEFALCATIO :-

**Audit Objective** – As per Point No. – 4.4 of TOR

**Criteria** – Huge difference in Balance between Cash Book and Bank Statement as on 31.03.2015

**Condition** – Balance as per Cash Book as on 31.03.2015 is Rs.4,75,94,425.00 and Balance as per available Bank Statement (19 Banks) as on 31.03.2015 is Rs.2,25,34,700.00 (This balance has been casted by us from Bank Statements of 19 Banks as provided by the concerned office)

**Consequence / Effect / Impact** – There is huge gap in balance of Cash/Bank as per record and balance as per Bank Statement as on 31.03.2015. Although there is no information with the concerned staff regarding number of Bank Accounts in the name of concerned ULB. We have been provided statements of 19 Bank Accounts and we have casted the balance as on 31.03.2015 from these statements. No explanation and further information has been provided to us regarding the same. Also there was no Bank Reconciliation Statement so as to derive the actual figure of mismatch/defalcation.

**Cause** – This is due to improper maintenance of Cash Book and Bank Book and record of Bank Accounts in the name of ULB.

**Corrective Action / Recommendation** – List of all Bank Accounts should be prepared and all Bank Statements should be taken and also prepare Bank Reconciliation Statement regularly.

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#### ii. Holding & Property Tax Colletion – Non Implementation / Non collection :-

**Audit Objective** – As per Point No. – 4.4 of TOR

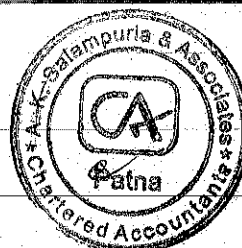
**Criteria** – Non-Collection of Property Tax/Holding Tax by the concerned ULB since setup.

**Condition** – No Property/Holding Tax has been demanded / collected since its set up.

**Consequence / Effect / Impact** - Due to non demand / collection of Property/Holding Tax there is a major operational revenue loss to ULB.

**Cause** – The ULB has not yet started the process of Demand / Collection of Holding / Property Tax since its Setup.

**Corrective Action / Recommendation** – Since Holding Tax / Property Tax is a major source of Revenue, its implementation should be started as soon as possible with retrospective effect.



iii. **Market/Shop Rent Collection – Irregularity :-**

**Audit Objective** – As per Point No. – 4.4 of TOR

**Criteria** – Non-Collection of Market/Shop Rent.

**Condition** – There are no records regarding number of shops and no collection has been made by the concerned ULB.

**Consequence / Effect / Impact** - Due to non collection of Shop Rent there is a revenue loss to ULB.

**Cause** – This happens due to non follow up and monitoring of activities of concerned person by the concerned officers on regular interval. The ULB does not have proper mechanisms for supervision and monitoring of the Rent which results in Revenue leakage.

**Corrective Action / Recommendation** – There should be proper monitoring and further steps are required to be taken for collection of Shop Rent by concerned ULB.

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iv. **Mobile Tower Collection – Irregularity :-**

**Audit Objective** – As per Point No. – 4.4 of TOR

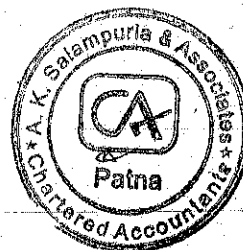
**Criteria** – Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012. As per the rule, all operators are required to register with their concerned ULBs and pay registration fee & renewal charges on annual basis for communication tower erected within municipal area. Currently the registration fee for council area is Rs. 40,000/- per tower and annual renewal fee is Rs. 10,000/- per annum per tower.

**Condition** –As per details provided to us there are total 6 (Six) Mobile Towers registered with this ULB up to 31.03.2015 and **Rs. 7,81,514.00**, is due to be recovered from these tower operators on account of Tower Tax.

**Consequence / Effect / Impact** - Due to non collection of Tower Rent there is a revenue loss to ULB.

**Cause** – This happens due to non follow up and monitoring of activities of concerned person by the concerned officers on regular interval. The ULB does not have proper mechanisms for supervision and monitoring of the Tower Rent due to which result in Revenue leakage.

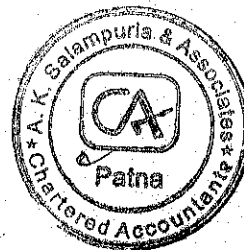
**Corrective Action / Recommendation** – There should be proper monitoring and further steps are required to be taken for collection of Mobile Tower Tax by concerned ULB.



**Part-A (b)**

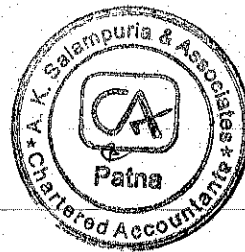
- i. A Tender has been awarded to contractor Sri Dharmendra Kr. Sah for the construction of Old Age Home and total of Rs. 18,89,176.00 along with security deposit has been paid by the concerned ULB. As per point no.- 23 of Invitation of Short-term tender notice no.-01/13-14, the amount of the Security Deposit must be retained up to 36 months from the completion of work but in this case the concerned ULB paid that security deposit of Rs. 1,03,097.00 within 02 months from the completion of the work.
- ii. A diversion of the fund of the 13<sup>th</sup> Finance Scheme has been observed, in this case the concerned ULB is made some payment from this fund for the other purposes of Rs.2,30,117.00. Details of diversion are as follows:

S.No.	Scheme Name	Purposes	Amount
1.	13 <sup>th</sup> Finance	Furniture Purchase	1,96,093.00
2.	"	"	5,712.00
3.	"	Office Door, & Curtain.	5,000.00
4.	"	Wiring work	20,763.00
5.	"	Books Purchase	2,549.00
		<b>Total</b>	<b>2,30,117.00</b>



**Part-A (c)**

- i. SAS of Property Tax is not implemented in the concerned ULB, during the audit we have observed that in the concerned ULB Holding Tax / Property Tax has not been fixed or implemented yet since from its formation, so we are unable to enclose the list.



## II. Part-B

- i. It has been noticed during the audit that the following Books of Accounts & Subsidiary Registers has not been maintained or not properly maintained (*Status as mentioned*)

<u>S.No.</u>	<u>Particulars</u>	<u>Status</u>
1.	Cashier's Cash Book	Not Maintained
2.	Accountant's Cash Book	Not properly maintained
3.	Subsidiary Cash Book	Not Maintained
4.	Ledger Book	Not Maintained
5.	Grant Register	Not Maintained
6.	Schemes Register	Not Maintained
7.	Advance and Advance Adjustment Register	Not Maintained
8.	Store Register	Not Maintained
9.	Demand & Collection Register of Property Tax, Mobile Tower Tax, Shop Rent	Not Maintained
10.	Fixed Assets Register	Not Maintained
11.	Pay-Roll Register	Not Maintained
12.	Vehicle LOG Book	Not Maintained

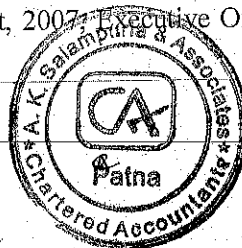
- ii. **Irregularity in Procurement Process:** We have demanded the procurement /tender files during the audit only one file was made available to us for verification and irregularity observed are as follows:

- a. A Tender has been awarded to the contractor Sri Dharmendra Kr. Sah for construction of Old Age Home, it has been observed in this case that the Invitation for the Short Term Contract has not been published in any of the news paper and in file there is no where mentioned that the tender is opened in front of which authority.

- iii. There are certain directives which are not being complied by the concerned ULB regularly, list of non-complied directives are following:

- Directives relating to forming a "Municipal Accounts Committee" have not been complied till date.
- Directives relating to prepare a practical budget, where budgeted and actual figures has not been deviated more than 10%, but the concerned ULB is failed to comply this directive.
- Directives relating to not to hire any individual as a daily wages worker by the UD & HD through letter no.-04-न० अ०/1/99/1986/न० दि० दि० 25/06/01, but the concerned ULB has failed to comply this directive.

- iv. It has been observed during the audit that the concerned ULB has failed to comply certain provisions of Bihar Municipal Act. With respect to section 86 of Bihar Municipal Act, 2007, Executive Officer of ULBs should



prepare Income & Expenditure Accounts. Further as per section 88, E. O. should prepare a financial statement within four months from the date of ending of financial year. As per section 89 he should prepare a comparative statement of Assets and Liabilities from previous years. As per section 90 he should make available both the statement i.e. Financial Statement and Comparative Statement to "Standing Committee" for their approval, but the concerned ULB has failed to do so.

v. **Tax Deducted at Source (TDS):** - TDS has not been deducted properly by the concerned ULB, and payment challans of TDS which has been deducted and shown as deposited, has not been provided to us for verification. Further it has been told to us that none of the quarterly TDS return has been filed for any quarter of the financial year 2014-15. As per Section 234E of Income Tax Act, 1961, there is a Fine of Rs.200/- per day for delayed filing of Quarterly TDS Return.

ii. **Royalty, WCT & Labour Cess:-** These taxes are deducted from different type of contractors/suppliers. These taxes are deducted on the date of payment to contractor and deposited in the separate account of different department as like Bihar Commercial Taxes Dept, Mining Dept. & Labour Dept. These Taxes are required to be deducted at the time of accrual or payment whichever is earlier but in the concerned ULB there is no any file / information relating to above mentioned taxes. Due to that it is difficult to know that how much taxes are deducted and deposited in the financial year 2014-15 but on the scrutiny of some files we identified some taxes are deducted which are given below:

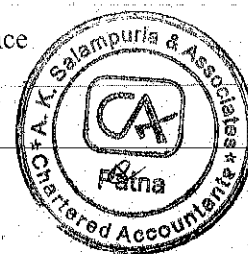
Particulars	Financial Year	Amount (in `)
Royalty	2014-15	2,70,425.00
Vat	"	6,63,540.00
Labour Cess	"	1,15,807.00

iii. Pay-Roll Register has not been shown to us during the period of internal audit, thus we are unable to comment on deficiency in pay-roll system.

iv. Grant Register has not been maintained by the concerned ULB and upon enquiry of status of utilization certificate, the E.O. has explained to us that all Utilization Certificates relating to Financial Year 2014-20105 and prior period has already been submitted to concerned office. However we were not provided any detail / proof regarding the same.

v. Inventory/ Stores Register has not been maintained in concerned ULB and in the absence of above register it is difficult to verify the same.

vi. Advance Register has not been maintained by the concerned ULB and in the absence of above register it is difficult to check or comments on adjustment and recovery of advance



### III. Part-C

- i. It has been observed during the audit that the concerned ULB is maintaining Consolidated Cash Book. There is no record / information regarding number of Bank Accounts in the name of concerned ULB and thus Bank wise opening and closing balances are not available with the office. In Cash Book a consolidated balance of Cash and all Banks are recorded as opening and Closing Balance.  
Also Bank Reconciliation Statements are not prepared.
- ii. During the course of Audit it was observed that Vehicle LOG Book was not being maintained by the office. It is relevant to mention here that expenses on Fuel & Lubricants are a major head of expenses for ULB. Non maintenance of proper record Indicate suppression of evidence/Fact.
- iii. Survey for New Assessee of Mobile Tower / Advertisement / Hoarding / Licence Fee etc. should be done on regular interval. We were not provided last survey report.
- iv. We have checked the Bill/Invoices above Rs. 10,000.00, but in concerned ULB there is no system of preparation of vouchers and payment has been done only though Bill/Invoices there is no where mention the voucher no. not even on the Bill/Invoices and without a voucher no. it's a tough task to identify any particular day Vouchers and Bill/invoices. Record keeping of the said vouchers is not done in proper manner and it is further noticed that the Bills/Invoices were not "Paid & Cancelled". We have instructed them to get these arranged and maintained in proper manner for vouching purpose.
- v. As per section 342 of Bihar Municipal Act, 2007, Trade License fee is to be collected from different types of Traders, who are trading in concerned Municipal area. No record regarding the same has been made available to us during the course of Audit.
- vi. Chapter XVII OF The Bihar Municipal Act, 2007, requires license for advertisement of any hording, etc. As per the act, Every Person, who erects, exhibits, fixes or retains upon or over any land, building, wall, hoarding, frame, post, kiosk, structure, vehicle, neon-sign or sky-sign any advertisement, or display any advertisement to public view in any manner whatsoever (including any advertisement exhibited by means of cinematograph), visible from a public street or public place in any location in a municipal area, including airport or a port or a railway station, shall pay or every advertisement, which is so erected, exhibited, fixed or retained or so displayed to public view, a tax calculated at such rate as may be determined by regulations. It requires payment of certain fee for advertisement. No record regarding the same has been made available to us during the course of Audit.

Place: Patna

Date: 30-06-2016

*For A. K. Salampuria & Associates*

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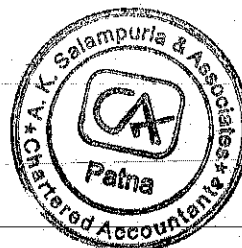
*Chartered Accountants*



**(CA. ANAND DOKANIA)**

Partner

M. No. 400822



**PARSA NAGAR PANCHAYAT**  
**RECEIPT AND PAYMENT ACCOUNT**  
**For the year ended 31st March, 2015**

(In Rs.)

Receipt	Amount	Payment	Amount
To Opening Balance	47,487,718.00	By Salary & Wages	11,234,042.00
		„ Kabir Anthesti	217,500.00
„ <u>Receipt during the year</u>		„ 13th finance	2,392,225.00
Fund from UD & HD	2,148,401.00	„ 4th finance	5,406,292.00
Tender filing fees	120,500.00	„ Election expenses	250,000.00
Fund for laptop	420,000.00	„ Old age home	25,791.00
Fund for road	1,398,525.00	„ Office expenses	31,729.00
13th finance	2,164,048.00	„ Members fees	69,000.00
4th finance	13,654,646.00	„ Yojana	3,109,768.00
Fund for pension	<u>11,024,350.00</u>	„ BRGF	881,701.00
	30,930,470.00	„ Cleaning expenses	110,000.00
		„ Advertisement	84,048.00
		„ Tender Fees	5,000.00
		„ Construction	6,140,000.00
		„ Bihar Bhawan kalyan Board	51,459.00
		„ Stamp Duty	813,732.00
		„ Bank Charges	1,476.00
		„ Closing Balance	47,594,425.00
<b>Total :</b>	<b>78,418,188.00</b>	<b>Total :</b>	<b>78,418,188.00</b>

Notes forming part of the accounts  
As per our attached report of even date.

**For A.K. SALAMPURIA & ASSOCIATES**

*Chartered Accountants*



**(ANAND DOKANIA)**

Partner

M.No.400822

Date : 30.06.2016

Place : Patna

