

**Himachal Pradesh State Civil Supplies Corporation Ltd,
Block No. 16&17, SDA Complex, Kasumpti, Shimla-171009 (HP)**

Phone No. : 0177-2621583 Email: himapurtiho@gmail.com, himapurtimf@gmail.com,

Expression of Interest

Himachal Pradesh State Civil Supplies Corporation Ltd. invites Expression of Interest (EOI) from Firms of Chartered Accountants or Cost Accountants having their Head Office in the State of Himachal Pradesh for their appointment as Internal Auditors for the Financial Year 2024-25 and 2025-26. The last date to apply is 21.04.2025(upto 3.00 P. M.) For further details, please login to HPSCSC LTD Website: www.himapurti.in

Managing Director

Block No. 16 &17, SDA Complex, Kasumpti-Shimla-171009 (HP)

Landline: 0177-2621583

Email: himapurtimf@gmail.com

“Appointment of Internal Auditors F.Y. 2024-25 & 2025-26”

The Himachal Pradesh State Civil Supplies Corporation Ltd., Shimla invites EOI for conducting internal Audit from the Chartered Accountants or Cost Accountants having their Head Office in the State of Himachal Pradesh for two years term i.e. Financial Year 2024-25 and 2025-26.

The EOI shall be submitted upto 21-04-2025 at 3:00 PM and the EOI form can be downloaded directly from the portal www.Himapurti.in. The same shall be opened on 22-04-2025 at 3.00 P.M.

1) Eligibility Criteria :

1. The firm should have its Head Office in Himachal Pradesh.
2. The firm should have minimum 5 years’ experience in carrying out Statutory Audit / Internal Audit of Companies.
3. The firm should be registered or empaneled with the Comptroller and Auditor General (CAG) of India.
4. The firm should have a minimum average annual turnover of Rs. 20,00,000 or more in the last three financial years i.e. 2021-22,2022-23& 2023-24.
5. The firm should have a minimum of three partners who are Fellow Chartered Accountants (FCA)/FICWA and at least one partner who is qualified in Information System Audit (DISA/CISA).

2) EMD & Tender Processing Fee:

EOI document Fees and Processing Fees	Rs.2000/-(Bank Draft/Neft(Non Refundable)
EOI security deposit	Rs.50,000/ (Rs. Fifty Thousand Only) in shape of Demand Draft/NEFT/RTGS

Bidders Shall ensures that EOI document & processing fees & security deposit must be deposited through Demand Draft/NEFT in favour of Managing Director, H.P. State Civil Supplies Corporation Ltd. in Current Account No. 55070899845 of State Bank of India, Branch at Kasumpti, Shimla (IFSC Code No. SBIN0014639) before last date and time for submission of EOI and proof thereof should be attached along with Technical Bid of the EOI documents.

3) The Time frame of Audit:

The Internal Audit shall be conducted half yearly i.e April to September and October to March in each of the financial year 2024-25 & 2025-26 as per details given hereunder:

Year: 2024-2025

Half Year	Period of Audit	Last date for commencement of audit
1	1 st April 2024 to 30 th September 2024	31 st May, 2025
2	1 st October 2024 to 31 st March 2025	30 st June, 2025

Year : 2025-2026

Half Year	Period of Audit	Last date for commencement of audit	Last date for submission of audit report
1 st Half	1 st April 2025 to 30 th September 2025	30 th November 2025	31 st December, 2025
2 nd Half	1 st October,2025 to 31 st March, 2026	31 st May, 2026	30 th June, 2026

4) Fee structure for Internal Audit :(For one Complete Financial Year)

Sr. No.	Office	Proposed amount in rupees (FY 2024-25 and 2025-26 each)
1	HPSCSC Ltd. Head Office at Kasumpti, Shimla-9	16000/-
2	HPSCSC Ltd. (2) Divisional Offices at Solan and Dharamshala	4000/-
3	HPSCSC Ltd (7) Area Offices at Shimla,Solan, Nahan,Hamirpur,Mandi,Dharamshala and Chamba	8000/-
4	HPSCSC Ltd. (121) Whole Sale Centers at Annex-III	1800/-
5	HPSCSC Ltd. (47) Retail Shops	1000/-
6	HPSCSC Ltd. (4) Petrol Pumps at Annex-V	1800/-
7	HPSCSC Ltd. (41) Medicine Shops at Annex-VI	1800/-
8	HPSCSC Ltd. (54) Gas Agencies at Annex-VII	1800/-
9	HPSCSC Ltd. (2) Procurement Offices Barmana (Cement),Darlaghat (Cement)	4000/-

The above fees is only recommendatory in nature. The GST as applicable will be paid extra. The firms are required to issue Tax Invoice (If applicable) quoting GSTIN of the HPSCSC.

5) Proposed schedule of payment :

The payment to Audit Firms shall be released as under :

The payment shall be made after acceptance of Final report by HPSCSC on half yearly basis. The payment will be made within 30 days of submission of all required papers and reports.

6) Scope of Work :

(A) HEAD OFFICE/ DIVISIONAL /AREA OFFICE/PO (Cement):

1. Vouching of cash as well as General vouchers and its entries in Tally/ERP at Head office and Area office level.
2. Ledgers scrutiny at Head Office and area office level.
3. Checking of trial balance, scrutiny of general ledger and reconciliation of each head of accounts thereof,
4. Capital expenditure incurred are within sanction by the Competent Authority and vouching with originals thereof.
5. To suggest modifications to the delegation of powers, if shortcomings are noticed during audit.
6. To verify whether TDS has been properly deducted and deposited with the Income Tax Authorities within the prescribed periods.
7. To verify whether TDS returns have been submitted in time to the Income Tax Authorities.
8. To verify whether G.S.T. has been properly charged, wherever applicable, and whether proper returns have been filed with the Authorities.
9. Checking of the original bills, G.R.s with respect to Supplies received in godowns at Area Office level.
10. Scrutiny of tenders issued by the HPSCSC from time to time and compliance to the terms and conditions of the tenders.
11. Hiring of godowns and payment of rent thereof at Area office and head office level.
12. Payment of salary, arrear, increments allowances, TA,DA, Medical ,others and scrutiny thereof.
13. Revenue Expenditure incurred are within sanctioned Budget.
14. Checking whether all liabilities against the accepted claims have been provided for in the books of accounts for the full accounting year and verifying compliance with statutory obligations of employer towards the employees: viz. Gratuity, Leave encashment, Provident Fund, Bonus etc. Similar checks to be done in respect of TA / DA and claims for reimbursements.
15. Expenditure incurred under different heads is as per the delegation of powers. Expenditure in excess of these limits has been incurred with prior sanction of the Competent Authority.
16. Checking and verification of payments, LD and sample charges imposed on the suppliers as per terms and conditions of the tender at Head office level.
17. To review compliance with laid down policies and procedures in respect of calling of EOI, related approvals, budgetary provisions made and letters of award (LOA) issued for work contracts.
18. To verify whether the procurements have been made after completion of all formalities prescribed by HPSCSC LTD and whether approvals of competent authorities have been obtained.

19. To check whether the stationery & stocks have duly been accounted for as per accounting standards and whether records have been properly maintained to ensure safeguard of such stocks of HPSCSC Ltd.
20. All the income and expenditure should be accounted for in the Books of accounts as per the requirement of Company Act/Accounting standards.
21. Procurement/Purchase of non-controlled commodities has been made according to the guidelines/directions of the Head Office.
22. Bank reconciliation at Head office/Area Office /Divisional Office and reporting of unadjusted entries thereof.
23. CAG/Statutory Audit/Internal Auditors pending paras and their compliances. Any adverse comment not acted upon.
24. Reconciliation of purchases in accordance with the supply order placed by Head Office/Divisional Office and Area Offices.
25. Quantitative Reconciliation with Godowns and Retail Units on monthly basis at Area Office Level.
26. Checking of all types of subsidy claims as per time schedule approved by the Head Office and their timely submission to concerned authority and receipt of subsidy thereof. Any abnormal delay.
27. Checking of interest charged on Cash Credit Limit by the Bank in accordance with the interest rate decided in the consortium of Banks.
28. Income and Expenditure of commercial vehicles.
29. Reconciliation of sales proceeds deposited by wholesale and retail units in Bank on monthly basis AT Area Office level.
30. Timely adjustment of advance/imprest given to staff during the year.
31. Timely recovery of Loan given to Staff and Accounting of Interest thereof.
32. Withdrawal of cash from the Bank as per the requirement of office on day to day basis-Any un-necessary withdrawal should be specifically pointed out.
33. Transportation charges paid are as per rate approved by Competent Authority.
34. Maintenance of records in respect of Govt. /MGNREGA cement against advance deposited and its reconciliation with the head office.
35. Payment of transportation charges of Govt/ MGNREGA cement at PO (Cement)) level.
36. Variations in PV reports, if any, have been accounted for and recorded properly.
37. Verifying insurance and other claims of the company. Losses to the company giving rise to claims are properly lodged and proper follow up action is taken for realization of overdue claims and the claims are properly accounted for after settlement.
38. Recommendations for improvement in the present system.

(B) WHOLESALEGODOWNS/RETAILSHOPS/LPG/MEDICINESSHOP/PETROL PUMPS:

1. Reconciliation of the sales and deposit in banks.
2. The stock received against supply order placed by Head Office, Divisional Office and Area Offices have been properly accounted for in the ERP system as well as Stock Register maintained at Godowns/Retail unit level.
3. Sale of commodities has been made at the approved rates by the Competent Authority.
4. Sale of commodities are made on cash basis or against credit advice or against cheque or direct deposit or NEFT/RTGS subject to its realization. However, credit sales to Hostels, Hospitals, and Temples etc. allowed subject to acknowledgement by these institutions in writing under intimation to Head Office/D.M/A.M. office.
5. Deposit of sale proceeds on day to day basis in the collection account and its further remittance of funds by collecting Bank to main account at Shimla, Dharamshala and Solan.

6. Maintenance of credit sale record and recovery thereof as per H.O instructions issued from time to time.
7. Reconciliation of daily sales made by Depot Incharge with stock Register & Day Book and bank statement.
8. The inventory of non-controlled commodities should not be more than one month except exceptional circumstances or cases.
9. Timely submission of imprest account to the Area Office for adjustment.
10. Freight and loading/Unloading expenses have been paid as per approved rates by the Competent Authority.
11. Maintenance of Imprest/Advance book and other statutory Registers.
12. Damaged goods and slow moving items lying at the units.
13. Preparation and submission of all kind of subsidy bills duly signed by the Department officials and there submission to Area office level in time bound manner.
14. Specific comments on the last Physical Verification conducted by P.V. Officer. Variations, if any, have been accounted for and recorded properly
15. Recommendations for improvement in the present system.

7) Code of Ethics for Auditors :

1. They should keep themselves away from illegal practice / dishonest arrangements.
2. The Internal Auditor shall have an obligation to work objectively and diligently while performing his/her duties.
3. The Internal Auditor shall not accept any gifts or hospitality from any employee, contractor, supplier or business associate of HPSCSC LTD.
4. The internal audit staff should collect and keep information from HPSCSC LTD only for carrying out the assignment and should not take undue advantage of such information for personal profit or use the information in a manner contradictory to the ethics set forth by the Institute of Chartered Accountants of India.
5. None of staff of Internal Audit Team would direct or supervise the activities of any department of HPSCSC LTD, except where such activities are a part of the internal audit process.

8) Guidelines:

Although, the areas and magnitude in respect of scope of audit has been defined however some of the important areas are elaborated and detailed as under :-

1. Statutory compliances and Internal Controls:

To ensure compliance of Companies Act, 1956 / 2013 with particular reference to the accounting functions and the Accounting Standards & Guidance Notes issued by the Institute of Chartered Accountants of India from time to time and also other statutory provisions applicable to the company. To assist and advice the company in formulation / revision of accounting policies and in establishing proper control over accounting practices and procedures as per the changing business environment and laws.

2. Fixed Assets:

To verify that proper records of assets of the company are maintained as required. Review the system regarding accounting, custodianship and safeguarding of monetary and non-monetary assets of the enterprise and to see that the assets of the company are reasonably and adequately protected against loss. Also check that the transfer / sale of each asset is immediately and properly accounted for. Also check the applicable depreciation rates and calculation of depreciation.

3. Scrutiny of Bank Transactions and Reconciliation:

a) Scrutiny of Bank Transactions

To verify that cash (wherever applicable) & bank transactions are recorded properly and surplus funds, if any, shall be kept in short terms / flexi deposits with the banks as per Investment Guidelines Also to verify that interest on deposits and TDS thereon has been correctly calculated and accounted for in the books of the Company. Also review the stale Cheques, if any.

b) Bank Reconciliation:

Verify the Bank Reconciliation Statements of various Bank Accounts and report for old / unadjusted items requiring special attention on monthly basis.

4. Vouching :

To verify all accounting transactions so as to ensure interalia that entries have been made to the appropriate heads of accounts.

5. Ledger Scrutiny :

Scrutiny of trial balance, groupings, General Ledger, subsidiary records, review of sundry debtors, creditors and loans and advances outstanding for more than one year.

6. Stocks and valuation thereof:

To verify the vouchers pertaining to stock receipts, issues and the valuation thereof. The coverage shall include purchases, sale and disposal of stocks. The internal auditor while verifying these transactions shall evaluate internal control procedures operative within the enterprise for efficient materials management.

7. Verification of secured / unsecured advances and securities given / received on behalf of the company:

a) Documents / agreements relating to secured & unsecured advances to parties / Govt. Bodies shall be verified on test basis.

b) The scope includes verifications of securities deposited by and with the company with different authorities / parties. The internal auditor shall check and examine the purpose and the duration of such deposits and whether the deposit certificates are in safe custody for presentation at the time of claims. Security deposit/Bank Guarantee received from the parties shall also be verified to ensure that the company beyond prescribed period does not retain these and they are in force during the concurrence of tenders.

8. Income Recognition:

To verify that income recognition is being made in conformity to Accounting Policy / procedure and the transactions are recorded accordingly.

9. Strengthening of Internal Control System:

To identify weaknesses in control systems which can lead to frauds and report the same to the Management for timely corrective actions.

10. Other Matters :

To examine that :

- I. The expenditure are sanctioned and booked as per the authorization.
- II. All important documents including term deposit receipts, tax returns, bank guarantees, cheque books etc. are kept under safe custody.
- III. There is a proper mechanism that the bank guarantees are extended well before the expiry dates.

11. Keeping in view the above requirements, internal auditors are also required to contribute for following activities :

- . Helping in rectification of errors and omissions observed in the course of audit.
- . Guiding in location of difference in Bank Reconciliation and proper control over banking transactions.
- . Review and guidance in the finalization of accounts.
- . Online scrutiny of TDS deductions from payments made to contractors / suppliers and consultants.
- . Advising on statutory requirements of the Companies Act, Accounting Standards and other various taxation laws.
- . To report any other matters coming to notice during verification in order to strengthen internal control system and for improving MIS.
- . Review of liabilities and provisions.
- . Review the system for intangible assets assessment and impairment of assets.
- . Review the adequacy of the insurance cover for the various risks involved.
- . To verify that all moneys received are accounted for.

12. Insurance and other claims lodged by the company :

(a) Internal auditor while verifying insurance and other claims of the company should see that losses to the company giving rise to claims are properly lodged and proper follow up action is taken for realization of overdue claims and the claims are properly accounted for after settlement.

(b) Claims lodged against the company :

Internal auditor while verifying claims lodged against the company should ascertain that the passed claims are with the approval of Competent Authority and are properly accounted for after settlement.

13. Employee payments :

To verify that accounting for salary and benefits admissible to employees and directors are being done properly and all subsidiary records for loans / advances and other deductions related to employees are reconciled properly. Ensuring the recovery of advances given to employee within the stipulated period, payment and statutory dues to the workers. Ensuring the use of vehicles as per policy of the HPSCSC LTD. Requirements of AS 15 should be complied with ensuring the payment.

14. Consultancy Services :

Review the terms and conditions of all consultancy contracts and report the debtors position in case the same are overdue.

Apart from the above, audit should also cover all the other activities of the Corporations.

9) REPORTING REQUIREMENTS

Internal Audit Reports should be divided into three separate parts, namely:

PART – I IMPORTANT OBSERVATIONS, OBJECTIONS AND RESERVATIONS:

This part should contain the auditor's comments on all such irregularities or occurrences which auditors want to bring to the notice of management, along-with their financial implications, if any. This part should also bring out deviations (non-compliances) by units from (with) policies, systems and procedures prescribed by HPSCSC LTD. Any non-compliance with the matters/areas specified in the Guidelines / policy of HPSCSC LTD should also be indentified here. The observations should be arranged in self-contained paras, preferably with suitable titles.

PART – II COMPLIANCE REPORT:

Auditors to Report on compliance of internal audit observations outstanding as at the end of the previous year (that is, as contained in the Report of the preceding phase). For example, while submitting the internal audit report of 1st half of the current year (say, 2019-20) it may be ensured that a compliance report on audit observations contained in half yearly report of the previous year (i.e. 2018-19) as well as on such observations contained in reports of earlier years, pending settlement, is included and details of corrective actions taken on those observations are furnished in the current year's audit report.

PART – III DETAILED REPORT:

This part shall comprise auditor's detailed observations regarding areas specified in the Scope of the audit. However, non-compliance with the matters / areas specified in the Audit Scope which are identified in Part I of the report, should also be invariably detailed in Part – III.

Further, a point-wise report on the scope of audit is to be submitted alongwith a certificate that the internal audit has been done as per scope of work.

Audit report without this certification will not be accepted and will be deemed as non submission.

10) Audit Observations Compliance:

The Internal Auditor will also work as support consultants so far as it relates to the system of change/improvement in the existing system/reporting requirement so that the audit objections raised

by them can be settled by adapting to the improvement measures suggested by them. The audit report must contain the measures to be adopted by management to remove audit objections/shortcomings.

11) The following may be strictly ensured:

- (a) The report should be supplemented, **in each half year**, by a statement indicating:
 - 1. **Report on the Internal audit is to be submitted alongwith a certificate that the internal audit has been done as per scope of work**
 - 2. **Particulars of records checked. Compliance report on the points enumerated in the scope of the work.**
- (b) The report should also contain references to areas where no adverse observations have been noted. In respect of other areas, specific suggestions for improvement, if any, may also be highlighted for each area.
- (c) A statement indicating the audit personnel deployed their designation and the period of deployment in each phase
- (d) The results of audit should be discussed with Financial Advisor/Divisional Manager/Area Manager w.r.t HO/DM Office/Area Office and units falling in the concerned area in each half year and important observations should be brought to their notice so that timely corrective actions may be taken. The report should be prepared after duly taking into account the additional information that may be provided / obtained at such discussions.

12) Other Conditions:

- 1. There would be a penalty clause, which authorizes HPSCSC Ltd. to impose the penalty maximum upto 100% of the Fee, in case of any delay in the submission of the reports and non adherence to the scope of work. However, relaxation may be granted in case of genuine reasons beyond control of the Audit Firm. Further the firm shall be liable to blacklisting for next three EOI/Tenders.
- 2. The selected firm will be required to comply with the instructions if any issued by the HPSCSC Ltd.
- 3. The firm shall not disclose the documented management systems to any third party including their internal department.
- 4. Firm to whom the work awarded shall not sub contract the work to any other parties either in part or full.
- 5. The successful tenderer shall not be entitled to claim any additional amount for any reason whatsoever for the above Internal Audit.
- 6. In case of any dispute, the decision of HPSCSC Ltd. Management shall be final and binding on the firm.
- 7. The terms and conditions enumerated in this document can be modified at any time by HPSCSC Ltd. at its sole discretion.

8. Bids received after due date and time shall not be accepted in any circumstances and shall be returned unopened. No further correspondence on such responses shall be entertained.
9. Respondents, if so desire, may participate in „Bid Opening“ on production of authorization / Identity certificate. Only one person from each firm will be allowed to participate.
10. Bid submitted should be free from correction, over-writing etc.
11. All the information/ details required to be filled in Technical and Price bids must be properly filled and no column should be left blank or should not be filled with ambiguous/ incorrect details.
12. Each page of Bid and EOI (**including Annexure**) should be stamped and signed by the authorized signatory of the firm. Rate offered should be mentioned only in price bid at Annex-II otherwise E.O.I shall be liable to rejected.
13. Price Bid should be separately attached and sealed alongwith the E.O.I document otherwise E.O.I will be rejected.
14. Canvassing in any form shall render the submitted Bid liable for rejection.
15. Disregard of any instructions may result in bid being rejected.
16. HPSCSC Ltd. reserves the right to accept or reject the proposal at any time prior to award of Contract, without thereby incurring any liability to the Firm concerned or any

Expression of Interest for Empanelment of Internal Auditors in Himachal Pradesh State Civil Supplies Corporation Ltd, Shimla-9

APPLICATION FORM

To

**The Managing Director
Himachal Pradesh State Civil Supplies Corporation Limited
Block No. 16 & 17, SDA Commercial Complex, Kasumpti, Shimla-171009**

Sr. No.	PARTICULARS		Supporting Documents required to be submitted along with this form
1.	Name of the Firm		Attach Firm Registration Certificate issued by ICAI or ICWAI
2.	Firm Registration Number issued by ICAI or ICWAI		
3.	Address of the Firm		
4.	EOI Security deposit of Rs.50,000/ EOI document Processing Fee of Rs.2000/- (non-refundable)		Copy of Bank Deposit/Demand Draft/NEFT/RTGS
5.	Head Offices:	Phone No. Email: Name of Office In-Charge Mobile No.	To be Eligible, Firm should have Head Office in Himachal Pradesh only.
6.	Branch Office:	Phone No. Email: Name of Office In-Charge Mobile No.	
7.	Certification of Turnover		Copy of ITR or supporting document showing turnover.
8.	Firm Income Tax No. (PAN)		Attach copy of PAN Card
9.	Firm GST No		Attach copy of Registration
10.	Empanelment No. with C&AG		Attach proof of latest empanelment with C&AG for the year under audit
11.	No. of years of Firm Existence & Date of establishment of Firm		Firm Constitution Certificate
12.	Details of Partners along with Educational Qualification & Experience		Firm Constitution Certificate & experience detail.
13.	Audit Experience of the Firm during last five years, No. of audit assignments of Internal / Statutory Audit of Corporate / PSUs entities except Bank Branch Audit		List of Companies/Firm and type of Audit undertaken.

14.	Minimum 3 number of partner with one of partner being CISA or DISA qualified		Firm Constitution Certificate and DISA/CISA certificate of minimum of one partner.
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(A) Details of Full Time Partners of the Firm (as on 01.04.2023)

S No.	Name of Partner	Membership No.	Whether FCA / ACA/ AICWA/ FICWA	Date of Joining the Firm (Full Time)	Educational qualifications	Area of Key Expertise	Relevant Experience

(Documentary proof, as previously indicated, to be submitted)

(B) Details of qualified & Semi-qualified Staff (including Articled Clerks etc.) (as on 01.04.2024)

S. No.	Name of Staff	Length of Association with the Firm	Educational qualifications	Area of Key Expertise	Relevant Experience

Note: Separate details for Head Office & Branch Offices should be given in the above format.

(C) No. of Internal / Statutory Audits of PSU Companies.

S. No.	Financial year	No. of Internal / Statutory Audits of PSUs done in last five years	Name of PSUs	Type of Audit (Internal / Statutory)
2018-19				
2019-20				
2020-21				
2021-22				
2022-23				

Annexure-II

**HIMACHAL PRADESH STATE CIVIL SUPPLIES CORPN. LIMITED,
(A STATE GOVT. UNDERTAKING)**

FINANCIAL BID

The Firms of Chartered Accountants/Cost Accountant shall quote rates inclusive of all taxes and charges (including T.A./D.A. and other charges etc.)

Sr. No.	Office	Proposed amount in rupees (FY 2024-25 and 2025-26 each)	Rate offered
1	HPSCSC Ltd. Head Office at Kasumpti, Shimla-9	16000/-	
2	HPSCSC Ltd. (2) Divisional Offices at Solan and Dharamshala	4000/-	
3	HPSCSC Ltd (7) Area Offices at Shimla, Solan, Nahan, Hamirpur, Mandi, Dharamshala and Chamba	8000/-	
4	HPSCSC Ltd. (121) Whole Sale Centers at Annex-III	1800/-	
5	HPSCSC Ltd. (47) Retail Shops and	1000/-	
6	HPSCSC Ltd. (4) Petrol Pumps at Annex-V	1800/-	
7	HPSCSC Ltd. (42) Medicine Shops at Annex-VI	1800/-	
8	HPSCSC Ltd. (54) Gas Agencies at Annex-VII	1800/-	
9	HPSCSC Ltd. (2) Procurement offices Barmana (Cement), Darlaghat (Cement)	4000/-	

The GST as applicable will be paid extra. The firms are required to issue Tax Invoice (If applicable) quoting GSTIN of the HPSCSC Ltd.

Note:-

1. In case of discrepancy between the prices quoted in words and figures, lowest of the two will be considered.
2. Rates offered should be inclusive of all charges and TA, DA. However G.S.T if applicable will be paid extra.

**SIGNATURE
NAME & COMPLETE ADDRESS with stamp
Membership No.**