

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	27-02-2026 13:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	27-02-2026 13:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	120 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Law And Justice
विभाग का नाम/Department Name	Department Of Legal Affairs
संगठन का नाम/Organisation Name	N/a
कार्यालय का नाम/Office Name	State Legal Services Authority Ut Chandigarh
वस्तु श्रेणी /Item Category	Financial Audit Services - Review of Financial Statements, Financial Reporting Framework, Audit report, Audit Report, Preparation of Annual Accounts of SLSA, Internal Audit, TDS Return, Form 16 of regular employee, Professional and Contractor, GST Re..
अनुबंध अवधि /Contract Period	2 Year(s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),Additional Doc 1 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेज़ों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)

बिड विवरण/Bid Details	
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	3
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	6
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	3 Days
अनुमानित बिड मूल्य /Estimated Bid Value	90000
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

आवश्यकता/Required	No
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ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	3.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	30

(a). ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

लाभार्थी /Beneficiary :

Member Secretary
State Legal Services Authority UT Chandigarh, Additional Deluxe Building, Sector 09, Chandigarh
(State Legal Services Authority, U.t., Chandigarh)

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% तक की सीमा में हो / Purchase Preference to MSE OEMs available upto price within L1+X%	15

1. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.

2. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.

3. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price.

4. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

5. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

Number of Years of firm/company's existence as per ICAI certificate:03

Number of years of experience as on date of which at least XX years should be in internal/external audit of companies, PSUs and centrally funded institutions.:03

Number of full-time partners/experienced and qualified professionals in full time employment at senior level with experience in handling similar or relevant projects:01

Number of partners/ qualified professionals in full time employment with DISA/CISA qualification01

Number of XX fulltime CA's required and YY professional audit staff01

Financial Audit Services - Review Of Financial Statements, Financial Reporting Framework, Audit Report, Audit Report, Preparation Of Annual Accounts Of SLSA, Internal Audit, TDS Return, Form 16 Of Regular Employee, Professional And Contractor, GST Re.. (1)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specific ation	मूल्य/ Values
कोर / Core	
Scope of Work	Review of Financial Statements , Financial Reporting Framework , Audit report , Audit Report, Preparation of Annual Accounts of SLSA, Internal Audit, TDS Return, Form 16 of regular employee, Professional and Contractor, GST Returns, Utilization Certificates, misc work
Type of Financial Audit Partner	CA Firm
Type of Financial Audit	Internal Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Compliance with law & regulations , Risk Management , Bank Transactions , Internal Control over Financial Reporting , Audit Report, Preparation of Annual Accounts of SLSA, Internal Audit, TDS Return, Form 16 of regular employee, Professional and Contractor, GST Returns, Utilization Certificates, misc work
Type of Industries/Functions	Cash and Bank Balance , Receivables , Payables , Fixed assets, depreciation and amortisation , Inventory & Store management , Purchase & Procurement , Review of Financial Statements, Financial Reporting Framework, Audit Report, Preparation of Annual Accounts of SLSA, Internal Audit, TDS Return, Form 16 of regular employee, Professional and Contractor, GST Returns, Utilization Certificates, misc wor
Frequency of Progress Report	Quarterly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Quarterly
State	NA
District	NA

विवरण/ Specific ation	मूल्य/ Values
एडऑन /Addon(s)	
Post Financial Audit Support	Yes

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

परेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Vinod Kumar	160009,ADDITIONAL DELUXE BUILDING, SECTOR-9, CHANDIGARH	Project / Lumpsum Based	<ul style="list-style-type: none"> Number of Months for which Post Audit Support is required : 6

क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions

1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Generic

- The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of buyer.
- The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.
- The Seller shall, notwithstanding the consent and assignment/sub-contract, remain jointly and severally liable and responsible to buyer together with the assignee/ sub-contractor, for and in respect of the due performance of the Contract and the Sellers obligations there under.

3. Service & Support

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

4. **Service & Support**

Dedicated /toll Free Telephone No. for Service Support : BIDDER/OEM must have Dedicated/toll Free Telephone No. for Service Support.

5. **Service & Support**

Escalation Matrix For Service Support : Bidder/OEM must provide Escalation Matrix of Telephone Numbers for Service Support.

6. **Certificates**

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

7. **Past Project Experience**

Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

8. **Forms of EMD and PBG**

Successful Bidder can submit the Performance Security in the form of Payment online through RTGS / internet banking also (besides PBG which is allowed as per GeM GTC). On-line payment shall be in Beneficiary name

Member Secretary
Account No.
10847966056
IFSC Code
SBIN0000628
Bank Name
State Bank of India
Branch address

SCO 43-48, Banking Square, Sector 17B, Chandigarh

. Successful Bidder to indicate Contract number and name of Seller entity in the transaction details field at the time of on-line transfer. Bidder has to upload scanned copy / proof of the Online Payment Transfer in place of PBG within 15 days of award of contract.

9. **Buyer Added Bid Specific SLA**

File Attachment [Click here to view the file.](#)

10. **Buyer Added Bid Specific Scope Of Work(SOW)**

File Attachment [Click here to view the file.](#)

अस्वीकरण/Disclaimer

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent

Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

SCOPE OF WORK

Taking into account the requirements of State Legal Services Authority (SLSA) , U.T., Chandigarh, the Firm Appointed as Chartered Accountant will have to perform the following tasks on Regular basis:

1. Filing of Monthly, Quarterly and Annual Returns with respect to TDS on GST.
2. To inform the SLSA with respect to any Amendments, new Rules & Regulations or any other Statutory changes in the TDS, GST, Income Tax, customs transfers etc. and compliance of the same.
3. To represent State Legal Services Authority, U.T., Chandigarh with GST/Income Tax authorities in above matters.
4. Dealing with Direct/Indirect Tax matters of the SLSA U.T., Chandigarh at assessment level.
5. Perusing various orders/notice(s) received from the assessing authorities (Direct/Indirect Tax Authorities), advising future course of action and preparation of replies in response to such orders/notice(s);
6. Filing rectification applications, wherever necessary and follow up with the department to get effect to such rectifications along with filing of appeal's to the orders passed by various assessment/appellate authorities.
7. Preparation, compilation and filing of quarterly TDS returns, revision on TDS returns, if any, generation of Form 16/16A & all other work related to SLSA, U.T., Chandigarh.
8. Filing of Income Tax Return of SLSA, U.T., Chandigarh.
9. Keeping up to date record of SLSA's income tax/GST cases pertaining to different assessment years, if any.
10. Providing opinion on tax matters as required by the SLSA, U.T., Chandigarh from time to time.
11. Visit SLSA, U.T., Chandigarh office every month to discuss pending issues and updates regarding SLSA's income tax/GST issues, Internal Audit etc.
12. Internal Audit on quarterly basis and submission of report thereof.
13. Preparation of Annual Accounts.
14. Providing Assistance in preparation of reply of the audit objections raised by the office of Director General Audit (Central), U.T., Chandigarh or any other agency.
15. Filing of application for exemption certificate u/s 10 of the Income Tax Act during the financial year 2027-28 for the financial years 2028-29 to 2032-2033.
16. Any other miscellaneous work relating to Accounts/Audit of SLSA, U.T., Chandigarh.

Note:-

- There are only 34 regular sanctioned posts of different categories in this office, which may increase in future.
- There are 37 outsource employees, 01 Contractual (Direct) and 03 Contractual (at D.C. Rate) presently working in this office, which may increase or decrease.

- The Annual Budget of SLSA, U.T., Chandigarh for 2026-27 is as under, which may increase or decrease as per the actual requirement of the funds:-

1.	Chandigarh Administration	<ul style="list-style-type: none"> • Salary & Administrative exp. ₹ 766 lakhs • Expenditure on Legal Activities- ₹ 174 lakhs
2.	NALSA	<ul style="list-style-type: none"> • LAP (Legal Awareness Programees- ₹ 10 Lakhs • LADC exp. ₹ 64.71 Lakhs
3.	Victim Compensation Scheme	<ul style="list-style-type: none"> • VCS – 150 lakhs

- The TDS GST return comprises only 01 entry.

REMUNERATIONS: The Firm is required to quote its monthly fee exclusive of GST, which will be paid extra as applicable. Statutory Return filing charges, however will be paid extra as per actual.

VALIDITY OF CONTRACT: The contract will be valid for a period of **2 year i.e. 01.04.2026 to 31.03.2028** and further extendable for another one year i.e. **01.04.2028 to 31.03.2029** subject to providing of services to the satisfaction of Authority on the existing terms and conditions on mutual consent basis.

ATC

ELIGIBILITY CRITERIA FOR BIDDERS

Bidders have to fulfill the following conditions and upload the necessary documents as evidence on the GeM Portal.

S.No.	Eligibility Criteria
1.	The CA Firm must be registered with ICAI (The Institute of Chartered Accountants of India) (Submit Copy of ICAI Registration Certificate as an evidence)
2.	The registration period of the CA firm should be at least 3 years.
3.	The CA Firm's registered office should be located in U.T., Chandigarh . (A copy of ICAI Firm Constitution Certificate (showing Head Office address) and GST Registration (REG-06) showing Chandigarh as the "Principal Place of Business." 'shall only be considered as a proof for the same')
4.	The CA Firm must have GST Registration Certificate and PAN Card. (Submit Self Certified copy of GST Registration Certificate and PAN Card as evidence)
5.	The CA Firm's should have at least 3 years work experience in same service performed in Government Department/ Board/ Corporation/ Society promoted by Semi Government or Government/ Public Sector Unit. (The bidder should have completed the work order of similar services during last 3 years i.e. FY 2022-2023 to 2024-2025 as under: 1. One work order of 80% of the bid amount (Rs. 90,000/-) Rs. 72,000/- 2. Two work orders of 50% of the bid amount (Rs. 90,000/-) Rs. 45,000/- 3. Three work orders of 40% of the bid amount (Rs. 90,000/-) Rs. 36,000/-)
6.	The bidder should submit affidavit of Not Blacklisted/Debarred by Central/ State Government Departments/ Public Sector Undertaking along with address of Chandigarh on non-judicial stamp paper duly attested by the Executive Magistrate/ Public Notary.

(Affidavit regarding Non-Blacklisting/Debarred/Head Office Address of the Firm on non-judicial stamp paper duly attested by the Executive Magistrate/ Public Notary)

I, _____ s/o _____ R/O _____ do hereby solemnly affirm and declare as under:

1. That I am the sole Proprietor/Authorized person of M/s _____
(Chartered Accountants).
2. That the Head Office of the firm is at _____, Chandigarh.
3. That neither me/my firm had ever been blacklisted/debarred/convicted for any offences or violation of Central Gov. Ministry/Department, State Govt. or Semi-Govt. or Co-operative Department/ Institute/ PSU/ Board/ Corporation act or any criminal offences under IPC.

Date:

Place: