



केन्द्रीय भण्डारण निगम

(भारत सरकार का उपक्रम)

CENTRAL WAREHOUSING CORPORATION

(A Govt. of India Undertaking)

जन-जनकेलिएभण्डारण / Warehousing for Everyone



No. CWC-FD/CA-Accounts Circular/20-21

8thMarch, 2021

ACCOUNTING CIRCULAR No. # 42

Subject: Accounting of Auction proceeds/ Auction expenses, Customs Duty, any other charges, Recovery of CWC Charges and treatment of balance amount (if any) on auction of un-claimed/un-cleared/Longstanding Cargo/Time Barred Bonds/Warehouse Stock.

Reference: (i) Letter No. CWC/FD-Taxation/GST/2019-20/9854 dt. 28/10/2019.
(ii) Letter No. CWC CO-FD0RCVY/43/2020-FINANCE dt. 26/11/2020.
(iii) Letter No. CWC CO-FD0RCVY/252/2020-FINANCE dt. 24/12/2020.
(iv) Letter CWC CO-FD0RCVY/252/2020-FINANCE dt. 24/12/2020.

- 1.0 As per Accounting Policy No. 16(a)(iii) of the Corporation, Income in respect of time barred bonds/long standing cargo is recognized on its realization out of the sale proceeds.
- 2.0 In case the cargo is not lifted by the customer within the specified time at various CFS/ICDs/ICPs, it becomes an un-claimed/un-cleared longstanding cargo (i.e. lying for more than 30 days from the date of arriving of such cargo in the Customs Station as per section 48 of the Customs Act, 1962) with no finite date of lifting. In such cases as per the procedure, CWC auctions the cargo after taking the approval from customs. Same auction procedure applies for auction of time barred bonds also.
- 3.0 CWC also auctions the Stock of Depositors stored in General warehouse/custom bonded warehouse for realization of warehousing and other dues. May refer subject ref- (iii) & (iv).
- 4.0 In supersession of all earlier accounting instructions issued, following accounting guidelines may please be followed to account for the stock auctioned:

निगमितकार्यालय : 4/1, सीरीइंस्टीट्यूशनलएरिया, अगस्तक्रांतिमार्ग, हौज़खास, नईदिल्ली-110016.

CO:

4/1, Siri Institutional Area, August Kranti Marg, Hauz Khas, New Delhi-110016. टेलिफोन/

Landline:011-40810544, ईमेल- /Email: puri.amit@cewacor.nic.in

(i) Booking of sales on auction:

An invoice shall be raised on the auctioneer as and when the auctioneer makes payment for the cargo purchased by him in auction and delivery of the cargo is made to the auctioneer.

Entry	Ledger/Group Code-Name
Dr	27100 -Bank A/c
Cr	30631 -Income from Auction Proceeds(General Warehouse) "or" 30632 - Income from Auction Proceeds(Custom)
Cr.	12100 -SGST/CGST/IGST Payable

For making the above accounting entry, two new account heads viz "Income from auction proceeds- General Warehouse" and "Income from auction proceeds- Customs "with accounting codes 30631 and 30632 respectively have been opened in Tally ERP.

(ii) The following adjustment shall be made from the Income from auction proceeds (Custom/general warehouse)

(a) Finance Division shall prepare a statement for the auction expenses and amount payable to the Customs as per custom rules, which is as under:

Total auction proceeds: XXXXXXXX

Less: Expenditure incurred by CWC:

- a) Expenses of auction
- b) Freight & other charges
- c) Custom Duty

- All expenses incurred by CWC connected to auction like Advertisement, Valuation, Booking of Hall for auction etc shall be booked under 29419(Other Auction Expenses Recoverable).
- 29420(Freight Charges Recoverable)shall be used to book the freight expense paid by CWC.
- 29421 (Custom Duty Recoverable) shall be used for booking the amount of custom duty paid on the basis of claim documents submitted& duly scrutinized by CWC.

Recoverable expenditure as above is to be entered **cost centre wise** & in voucher reference , LOT No./ B.L. No./BE No./Container No. as per the NOC obtained from Customs ,so that same can be identified . In same way, in case of auction at general warehouse details of the "Warehouse receipt number" is to be entered to identify the warehouse / stock.

The "expenses Recoverable" debited to above account shall be appropriated from the "Income from auction proceeds (Custom/general warehouse)" and following entry shall be passed:

Entry	Ledger/Group Code-Name
Dr	30631 -Income from Auction Proceeds(General Warehouse) “or” 30632 - Income from Auction Proceeds(Custom)
Cr.	29419 - Other Auction Expenses Recoverable*
Cr.	29420 - Freight Charges Recoverable*
Cr.	29421 -Custom Duty Recoverable*

*** All above recoverable ledger code are opened in tally under the sub group code, 29418 ‘Auction Expenses Recoverable’, Main group code 29400- Sundry Recoverable**

After the above appropriation entry, the amounts lying in 29419, 29420 & 29421 should get squared off and there should not be any balance lying unadjusted.

(b) Apart from above, if any case amount is appearing recoverable in the books of accounts of the Corporation from the depositor whose stock has been auctioned, following accounting entry is to be passed:

Entry	Ledger/Group Code-Name
Dr	30631 -Income from Auction Proceeds(General Warehouse) “or” 30632 - Income from Auction Proceeds(Custom)
Cr.	29800 - Sundry Debtors(Depositor Account)

(c) Finance division shall also prepare a statement for amount recoverable from depositor of the stocks towards:

- (i) Warehousing charges at prescribed tariff from the date of previous billing to date of delivery of stocks to auctioneer,
- (ii) Interest on delayed payment for above period,
- (iii) Surcharge and
- (iv) any other recovery required to be made.

- 1) In case the amount recoverable from depositor is equal to/ more than the auction proceeds remaining after adjustment of “Auction Expenses” no further accounting is required.

(The above recoverable amount shall be calculated without any GST.)

- 2) In case the amount recoverable from depositor is less than the auction proceeds remaining after adjustment of “Auction Expenses” following accounting entry shall be made for the excess amount remaining after adjustment of amount recoverable from the depositor

Entry	Ledger/Group Code-Name
Dr	30631 -Income from Auction Proceeds(General Warehouse) “or” 30632 - Income from Auction Proceeds(Custom)
Cr.	12408 - Sales Proceeds of Auction Payable to Party- General Warehouse “or” 12413 - Sales Proceeds of Auction Payable to Party- CFS/ICD(Custom)

(Entry should be passed only for the amount refundable to the depositor after adjustment of “Auction Expenses”, Sundry debtors and unbilled claims of CWC against the depositors as above.

Accounting code 12408 - “Sale Proceeds of Auction Payable to Party” already exists in Tally.

- (d) Any amount lying in accounting code **12413**- Sales Proceeds of Auction Payable to Party- CFS/ICD(Custom) shall be reviewed and if no claim from the depositor is received within six months of auction of the cargo, the amount shall be paid to the central govt. account in terms of section 150 of Customs Act, 1962.(under Heading 0037, sub major head Customs(1) Minor Head-800 under counter signature of the proper officer of the Customs of the concerned Commissionerate and following accounting entries shall be passed:

Entry	Ledger/Group Code-Name
Dr.	12413 - Sales Proceeds of Auction Payable to Party- CFS/ICD(Custom)
Cr.	12515 - Sales Proceeds of Auction Payable to Custom

Entry	Ledger/Group Code-Name
Dr.	12515 - Sales Proceeds of Auction Payable to Custom
Cr.	27100 - Bank

Account code 12515 - “Sale Proceeds of Auction Payable to Customs” is opened in TALLY.

- (e) Any amount lying in accounting code ‘12408 - Sale Proceeds of Auction Payable to Party – General Warehouses’ shall be reviewed and transferred to miscellaneous income, if no claim from the depositor is received within three years as per extant procedure.

- 5.0 With respect to above, Corporation has obtained an opinion on the applicability of GST on the amount appropriated by CWC towards warehousing and other charges, out of said auction proceeds and it is clarified that no GST is to be deposited on the said appropriation and no sale invoice is to be raised for same.

Above is also explained by way on an illustration placed at Annex- I

Amit Puri
General Manager (Tax & A/Cs)

Distribution to:

1. All Regional Managers of CWC.
2. All DGMs/AGMs/Managers/ (Sr.) Asstt. Managers in-charge of the Finance, Accounts & Internal Audit Wings of all ROs.

Copy for information to:

1. All DGM/AGMs/Managers/(Sr.) Asstt. Managers/Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi.
2. Director (Fin), CWC, CO, New Delhi.
3. PPS to GGM (F&A), CWC, Corp. Office, New Delhi.
4. PPS to GGM (Systems), CWC, CO, New Delhi place this Circular on CWC's Website.

Illustrations

Annexure -I

Sl. No.	Date	Particulars	Amount	Taxes	Gross Amount(Rs.)
1	15.04.2020	Auction Delivery/Collection of Proceeds/Raising of Invoice	10,00,000	1,80,000	11,80,000
2	15.04.2020	Accrued Warehousing Charges upto 15.04.2020 (Excluding GST) (Not billed) receivable from ABC Ltd.	2,50,000	-	2,50,000
3	15.04.2020	Amount already billed and receivable (including GST) from ABC Ltd.	2,00,000	36,000	2,36,000
4	-	Freight & Other Charges	40,000	7,200	47,200
5	-	Auction Expenses for the goods Auctioned	50,000	9,000	59,000
6	-	Custom Duty for the Auction Goods	1,00,000	-	1,00,000

1 Income recognition from Collection out of Auction Proceeds- 15.04.2020

A/C Code	Ledger Name	Debit	Credit
27100	Bank	11,80,000	
30632	Income from Auction Proceeds (Customs)		10,00,000
12100	SGST/CGST/IGST Payable		1,80,000
Being collection of Auction Proceeds			

Note : Ledger Code '**30631 Income from Auction Proceeds(General Warehouse)**' be used for stock at General Warehouse

2 Adjustment of Amount already billed/Lying Outstandings-15.04.2020

A/C Code	Ledger Name	Debit	Credit
30632	Income from Auction Proceeds (Customs)	2,36,000	
29800	Sundry Debtors- ABC Ltd.		2,36,000
Adjustment of amount outstanding with the party			

Note : Ledger Code '**30631 Income from Auction Proceeds(General Warehouse)**' be used for stock at General Warehouse

3 Adjustment/Allocation of Expenses-15.04.2020

A/C Code	Ledger Name	Debit	Credit
30632	Income from Auction Proceeds (Customs)	2,06,200	
29419	Other Auction Expenses Recoverable		59,000
29420	Freight Charges Recoverable		47,200
29421	Custom Duty Recoverable		1,00,000
Adjustment of Auction & Others Charges recoverable			

Note : Ledger '30631 Income from Auction Proceeds(General Warehouse)' be used for stock at General Warehouse

Transfer of Balances on the date of auction (i.e. 15.04.2020) after all recoveries /adjustment to proceeds payable to depositor on demand upto 6 month from the date of Auction as per the statement prepared

4

A/C Code	Ledger Name	Debit	Credit
30632	Income from Auction Proceeds (10,00,000-2,50,000-2,36,000-47,200-59,000-1,00,000)	3,07,800	
12413	Sale Proceeds of Auction Payable to Party-CFS/ICD(Custom)		3,07,800
Transfer of Balance amount as per statement			

Note : Ledger Code '30631- Income from Auction Proceeds(General Warehouse)' & '12408(Sale Proceeds of Auction Payable to Party- General Warehouse)' be used for stock at General Warehouse

The amount shall be paid to the central govt. account in terms of section 150 of Customs Act, 1962. if no claim from the depositor is received within six month of auction of the cargo- (To be passed only in cases of Custom Stocks i.e. other than general warehouses)

5

A/C Code	Ledger Name	Debit	Credit
12413	Sale Proceeds of Auction Payable to Party-CFS/ICD(Custom)	3,07,800	
12515	Sale Proceeds of Auction Payable to Custom		3,07,800
Payable to Custom after 6 month of auction if no claim received from depositor (i.e. On 14.10.2020)			

i.

A/C Code	Ledger Name	Debit	Credit
12515	Sale Proceeds of Auction Payable to Custom	3,07,800	
27100	Bank		3,07,800
Paid on 14.10.2020			

Net Income from Auction Sale Proceeds after all adjustment			
Sale Proceeds excluding Taxes			10,00,000
Less:	Recovery for Outstanding (Debtors/Recoverable)	2,36,000	
Less:	Adjustment of Auction Expenses	2,06,200	
Less:	Auction Proceeds Payable to Depositor within 6 months/Payable to government after 6 months	3,07,800	7,50,000
Net Income from Auction Proceeds after all adjustment			2,50,000

Note:(No need of passing any entry for the accrued warehousing charges & Recoveries made as per Debtors Management Policy as the same will appear under the Income from Auction Proceeds ledger after all adjustments as per statement)



No. CWC/FD- Taxation/GST/2019-20/9854 Dated: 28th October, 2019

GST CIRCULAR-18

Sub: GST on realization of Auction sale proceeds from long standing abandoned Cargo/ time barred bonds

- 1.0 As per accounting policy no. 15(a)(iii), in case of time barred bonds/long standing cargo, income from warehousing services is recognized on its realization out of the sale proceeds.
- 2.0 As and when the long standing/abandoned cargo is auctioned, CWC is under an obligation to collect applicable GST based on the type of cargo under its respective HSN & pay the same to the GST authorities. The Auction Proceeds is to be appropriated in accordance with the provisions made u/s 150 of the Customs Act, 1962, wherein the 1st Charge is of the Expenses of such Auction or Sale, followed by Freight & Other Charges, if any payable for such Cargo, as the 2nd Charge, followed by the Custom Duty as the 3rd Charge, while the 4th Charge is that of the Custodian Charges, followed by the Amount due from the Owner of such Goods to the Central Govt., if any, as the 5th Charge and then the Remainder, if any left, would go to the Owner of Goods.
- 3.0 Accordingly, after allocating or disbursing the Auction Expenses, Freight & Transportation Expenses, Custom Duty etc., the CWC's Dues on account of Warehousing Charges Accrued & due upto the Date of Disposal of such Bonds, together with GST at the Rates applicable would be adjusted. Recovery of warehousing charges by CWC for providing warehousing services is subject to GST as a


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separate service by CWC. CWC needs to pay the applicable GST on recovery of warehouse charges.

If in this Process, CWC has realized Full Amount of Warehousing Charges together with the GST due thereon, the Full Amount of GST realized from the Auction Proceeds would be treated as Payable to the GST Department. However, in case, CWC could not realize its Dues including the GST in Full, the GST Payable would be computed on Reverse Calculation Basis, treating the Amount realized by CWC as inclusive of GST.

- 4.0 The unclaimed surplus of auction proceeds transferred by CWC to the miscellaneous income Account after passage of 3 years from the date of such auction is not on account of Custodian Charges, which could thus not be treated as warehousing charges, and same would, therefore, not be liable to GST as there is no service element involved.

This is issued with the approval of Director(fin.)


(Amit Puri)
General Manager(Tax & CA)

Distribution to:

1. All the Regional Managers of CWC
2. All the AGMs / Managers / (Sr.) Asstt. Manager(Accts.) In-charge of Finance & Accounts Wings of all Regional Offices

Copies for information to:

1. Sr. PA to Managing Director, SAM to Dir(Fin), CWC, Sr. PA to Dir(Pers.) CO, New Delhi
2. PS to CVO / PPS to GM(Finance), CWC, CO, New Delhi
3. All HODs at CWC, Corporate Office, New Delhi
4. All DGMs/AGMs/Managers in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi
5. PPS to GM(Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website
6. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.



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Central Warehousing Corporation
(A Government of India Undertaking)



No. CWC CO-FD0RCVY/43/2020-FINANCE

Dated: 26.11.2020

The Regional Manager,
Central Warehousing Corporation,
Regional Office,
**Ahmedabad/Bangalore/Bhopal/Chandigarh/Chennai/Delhi/Guwahati/
Hyderabad/Jaipur/Kochi /Kolkata /Lucknow /Mumbai/Patna**

Sub: Apportionment of the sale/auction proceeds under Section 150 of the Customs Act, 1962----reg.

Sale/auction of the goods and apportionment of sale/auction proceeds of seized/confiscated goods, time expired warehoused goods under Sections 49 & 59 of Customs Act, 1962 and unclaimed/un-cleared goods is one of the most important aspect of disposal of the goods.

2. For the purpose of apportionment of the sale/auction proceeds, the goods may be broadly divided in the following categories: -

- a) **Confiscated goods:** - On confiscation after adjudication the goods vest in the Central Govt. as per provisions of Section 126 of the Customs Act, 1962 & the sale/auction proceeds of such goods is property of the govt. which is required to be paid to the Department. The proceeds of seized goods, which are in process of adjudication/confiscation is also required to be paid to the Department. Sale/auction of the seized/confiscated shall be undertaken by Customs Department.
- b) **Goods other than confiscated ones:** - Section 150 of the Customs Act, 1962 provides as under: -

Procedure for sale of goods & application of sale proceeds:

- 1) *Where any goods not being confiscated goods are to be sold under any provisions of this Act, they shall, after notice to the owner thereof, be sold by public auction or by tender or with the consent of the owner in any other manner.*
- 2) *The proceeds of any such sale shall be applied—*
 - a) *firstly, to the payment of the expenses of the sale,*




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- b) next to the payment of the freight and other charges, if any, payable in respect of the goods sold, to the carrier, if notice of such charges has been given to the person having custody of the goods,
- c) next to the payment of the duty, if any, on the goods sold,
- d) next to the payment of the charges in respect of the goods sold due to the person having the custody of the goods,
- e) next to the payment of any amount due from the owner of the goods to the Central Government under the provisions of this Act or any other law relating to customs, and the balance, if any, shall be paid to the owner of the goods.

3. Therefore, the provisions of Section 150 are amply clear. Sale/auction proceeds of all the goods which have not been confiscated viz. time expired warehoused/stored goods under Section 59/60 & 49 and un-cleared/unclaimed goods as per Section 48; shall be apportioned as per these provisions.

4. The method of assessment of Customs duty has been provided in CBIC Circular No. 71/2001-Cus dated 28.11.2001, as per which: -

The Customs duty shall be determined by backward calculation considering the sale proceeds of unclaimed/un-cleared goods as the cum-duty price. For calculation of duty, total sale proceeds without allowing any deduction towards sales expenses or any other charge is to be taken as cum duty price.

After determination of the Customs duty, sale proceeds of unclaimed/un-cleared goods is to be appropriated in the manner as provided in section 150(2) of the Customs Act, 1962.

5. **Hon'ble Supreme Court in Civil Appeal No. 4490 of 2008 in the matter of Union of India & Ors. Vs M/s. Associated Container Terminal Ltd.** has upheld the provisions of the above Circular ruling that as under-

“[Section 150](#) deals with the distribution of sale proceeds if the goods other than the confiscated goods are sold under any provision of the Act. The Central Board of Excise & Customs had issued a clarification on 28th November, 2001 keeping in view divergence of practice with regard to apportionment of sale proceeds from disposal/sale of unclaimed/un-cleared goods under [Section 150](#) of the Act. It was communicated that the custom duty shall be determined by backward calculation considering the sale proceeds of unclaimed/un-cleared goods as the cum-duty price.




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For calculation of duty, total sale proceeds without allowing any deduction towards sales expenses or any other charge is to be taken as cum-duty price.

In view of the Circular issued by the Central Board of Excise & Customs, the custom duty is to be calculated on the sale price and not on the duty as is payable on the date of deemed expiration of permitted period of warehouse. Such Circular of the Board is binding on the Revenue. Therefore, the custom duty has to be paid on the basis of sale proceeds realised from the sale of the goods kept in a warehouse and not on the basis of the custom duty payable at the time of filing the Bill of Entry or on the date of expiry of permitted period of warehouse”.

6. All the regional managers are therefore, advised to ensure that the uncleared/unclaimed stocks are auctioned at the earliest to clear the valuable space and the auction proceeds are apportioned as per provisions of Customs Act enumerated above to ensure that the dues of CWC are realised. For any clarification in this regard, the matter be referred to the Customs Bond Cell in the Corporate Office.

(R. R. Aggarwal)
Group General Manager (Finance)

Copy to:

1. GM (Tax &CA), CO CWC, New Delhi – It is advised to open appropriate account heads for accounting of Auction proceeds and its apportionment so that the same can be monitored from books of Accounts.
2. Sr. PA to MD/ SAM to Dir (F)
3. Advisor (Customs), CO CWC, New Delhi
4. GM (Commercial), CO CWC, New Delhi




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No. CWC CO-FD0RCVY/252/2020-FINANCE

Dated: 24.12.2020

The Regional Manager,
Central Warehousing Corporation,
Regional Office,
**Ahmedabad/Bangalore/Bhopal/Chandigarh/Chennai/Delhi/Guwahati/
Hyderabad/Jaipur/Kochi /Kolkata /Lucknow /Mumbai/Patna**

Sub: Realization of warehousing and insurance charges in respect of General Warehousing

Ref.: (i) Letter No. CWC/FD-Rec/Outstanding/2019-20 dated 08.11.2019
(ii) ISO Document No. WI/CD/STG./01
(ii) Accounting circular No. CWC/FD/CA-Accounting circular/2020-21 dated 23.07.2020

Apropos above, it is noticed that realization of warehousing and insurance charges are not being made timely from the depositors where monthly invoices are not raised and payment is realized on delivery, as per instructions referred above.

2. The condition No. 9 of General Terms and conditions of storage at ref (ii) above stipulates that “Storage charges are required to be paid in cash/ cheque/ RTGS etc. at the time of delivery or on accrual basis. The storage charges realized on accrual basis shall be adjusted against the total amount due to the corporation at the times of final delivery of goods.”

3. Therefore, warehouse managers shall issue a demand note on monthly basis to the depositors and advise them to make the payment of the storage charges (warehousing charges and insurance charges). On receipt of payment from the depositor an invoice for the payment received shall be issued.

4. The warehouse managers shall also ensure that a notice is issued to the depositors on fortnightly basis upon expiry of the validity of Warehousing Receipts (NWRs and NNWRs – valid for three months) e-Negotiable Warehousing Receipts (e-NWRs- valid for six months) for renewal of the warehousing receipts on payment of accrued warehouse charges at the applicable rates. In case a depositor does not get renewal of the warehousing receipt despite three notices, due action for exercising Bailee rights and disposal of the stocks shall be initiated beside levying interest on the delayed payment.

5. All the regional managers are advised to ensure compliance of above instructions strictly.

(R.R. Aggarwal)
Group General Manager(Fin.)

Copy to:

1. All HODs, CO, CWC New Delhi
2. Dir (F)/MD, CO, CWC New Delhi




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No. CWC CO-FD0RCVY/252/2020-FINANCE

Date: 24.12.2020

The Regional Manager,
Central Warehousing Corporation,
Regional Office,
**Ahmedabad/Bangalore/Bhopal/Chandigarh/Chennai/Delhi/Guwahati/
Hyderabad/Jaipur/Kochi /Kolkata /Lucknow /Mumbai/Patna**

Sub: Realization of warehousing services and insurance charges in respect of custom bonded warehousing

Ref.: (i) Letter No. CWC/FD-Rec/Outstanding/2019-20 dated 08.11.2019
(ii) ISO document No. P/CD/05
(iii) ISO document No. P/CD/06

Apropos above, it is noticed that warehousing and insurance charges are not being realized as per instructions at ref (i) above.

2. The ISO document regarding receipt of goods in custom bonded warehouses at (ii) above provides that a tax invoice/bill of supply will be raised as per the tariff in force for the area for minimum **four weeks** at the time of issuing Space Availability Certificate (SAC) to the depositor. Subsequently, the bill shall be raised for a minimum of two weeks (in advance) at the time of revalidations of the SAC.

3. The ISO document at ref (iii) regarding issue of Goods in Custom Bonded Warehouse stipulates that storage charges to be collected for the area occupied by the cargo after expiry of validity period of SAC. Surcharge to be collected on storage charges from the date of goods become Time Barred Bond (TBB) or if the party has not cleared the dues of CWC on month to month basis.

4. The warehouse managers shall issue a demand note on monthly basis to the depositors and advise them to make the payment of the storage charges (warehousing charges and insurance charges). On receipt of payment from the depositor an invoice for the payment received shall be issued. In case, any depositor does not clear the dues of CWC on month to month basis, the surcharge as applicable should be collected beside exercising Bailee rights as per provisions of section 63 (2) of the Customs Act 1962.

5. All the regional managers shall ensure that the above instructions are followed by the warehouse managers strictly.

(R.R. Aggarwal)
Group General Manager(Fin.)

Copy to:

- 1. All HODs, CO, CWC New Delhi**
- 2. Dir (F)/MD, CO, CWC New Delhi**