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Azadi Ka  
Amrit Mahotsav



केन्द्रीय भण्डारण निगम  
(भारत सरकार का उपक्रम)

**CENTRAL WAREHOUSING CORPORATION**  
(A Govt. of India Undertaking)

जन-जन के लिए भण्डारण/Warehousing for Everyone



CWC/Ind AS/2023-24/Circulars

Dated: 01-04.2024

### Ind-AS FINANCIAL STATEMENTS

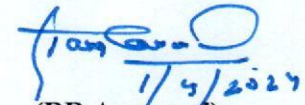
### CORRIGENDUM TO CIRCULAR # 27

**Sub: Accounting of Claims received against the corporation for which deduction has been made by Customers and Measurement of Expected Credit Loss (ECL) of Trade Receivables ...reg**

**Ref: Circular No. 27 dated 27-03-2024**

Apropos above, the following Para of Circular No. 27 dated 27.03.2024 on captioned subject is modified as under:

S. No.	Original Clause	Modified Clause
Para 1 (d) (ii)	Upon receipt of such information, the Accounts incharge shall put up the same on file to the Business Head and Regional Manager for information and taking up with Customers/ depositors for realization or necessary write off as per procedure/policy/DOP.	Upon receipt of such information, the Accounts incharge shall put up the same on file to the <b>Head of Operating division (Business Head/ Technical Head etc.)</b> and Regional Manager for information and taking up with Customers/ depositors for realization or necessary write off as per procedure/policy/DOP.

  
(RR Aggarwal)  
GGM(Fin.)

#### 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 GM/DGM/AGMs/Managers/(Sr.) Asstt. Managers/Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi.
2. Dir. (Fin.), CWC, CO, New Delhi.
3. MD, CWC, CO, New Delhi
4. GGM (Systems), CWC, CO, New Delhi to place this Circular on CWC's Website.

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