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CUSTOMS RECEIPTS—SHORT COLLECTION OF DUTY DUE TO ADOPTION OF INCORRECT ASSESSABLE VALUE

**MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

**PUBLIC ACCOUNTS
COMMITTEE
1990-91**

EIGHTH REPORT

NINTH LOK SABHA



**LOK SABHA SECRETARIAT
NEW DELHI**

EIGHTH REPORT

PUBLIC ACCOUNTS COMMITTEE (1990-91)

(NINTH LOK SABHA)

CUSTOMS RECEIPTS—SHORT
COLLECTION OF DUTY DUE TO
ADOPTION OF INCORRECT
ASSESSABLE VALUE

MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

[Action Taken on 133rd Report of PAC (8th Lok Sabha)]



सत्यमेव जयते

Presented to Lok Sabha on 6 Sep. 1990
Laid in Rajya Sabha on 6 Sep. 1990

LOK SABHA SECRETARIAT
NEW DELHI

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THE PUBLIC ACCOUNTS COMMITTEE
(1990-91)

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Shri Sontosh Mohan Dev

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2. Shri G.S. Bhasin—*Deputy Secretary*

CHAPTER I

REPORT

This Report of the Committee deals with the action taken by Government on the Committee's recommendations/observations contained in their Hundred and Thirty-Third Report (Eighth Lok Sabha) on paragraph 1.14 of the Report of the Comptroller and Auditor General of India for the year 1985-86, Union Government (Civil), Revenue Receipts, Volume-I, Indirect Taxes relating to Customs Receipts—Short collection of duty due to adoption of incorrect assessable value.

2. The 133rd Report which was presented to Lok Sabha on 29 April, 1988 contained 5 recommendations/observations. Action Taken Notes on all these recommendations/observations have been received from the Ministry of Finance (Department of Revenue). The action taken notes have been broadly divided into five categories as indicated in Appendix-I.

3. In the succeeding paragraphs the Committee deal with action taken on some of their recommendations/observations.

*Examination of failure of the Internal Audit
Department in detecting short levy of customs duty
(Sl. No. 1—Paragraph 14)*

4. In their 133rd Report (Eighth Lok Sabha) the Committee examined a case of short levy of customs duty amounting to Rs. 15.47 lakhs due to adoption of incorrect assessable value. According to the information furnished to the Committee there were two sheets of the Bill of entry in this case which indicated the assessable value at Rs. 24,52,304 whereas the assessable value was wrongly arrived at Rs. 8,04,880 only; as a result the short levy of duty amounted to Rs. 13.55 lakhs. The mistake was also not detected by the Internal Audit Department though the transaction was subjected to check by internal audit. In this connection, the Ministry of Finance had observed that the mistakes had occurred on account of human failure. Not satisfied with the clarification given by the Ministry, the Committee had observed in paragraph 14 of their Report that the occurrence of such a simple mistake involving substantial revenue in an organisation responsible for contributing maximum amount of tax revenue to the Union exchequer was indeed a sad reflection on the functioning of the Department. In the circumstances the Committee desired that the Ministry of Finance should look into the reasons for the system/human failure in this case and to take appropriate remedial measures for improving the system with a view to obviating recurrence of such cases in future.

5. In their action taken note the Ministry have stated that the errors detected by Audit in this case were due to the peculiar facts of the case, that the mistake happened because the value taken for assessment was that of 9 items, whereas the goods covered by the Bill of Entry also happened to be 9 and that there had been an oversight due to human error. The Ministry have therefore, reiterated their earlier observation that the nature of this error did not show that the system of assessment or Audit was defective, that no other case of this kind had come to light and that such a position would not have been there if the system itself was at fault.

6. The Committee are of the firm view that examination of a case of revenue by the Internal Audit has to be thorough and comprehensive and that if the officers responsible for the internal audit had performed their duties diligently and with the required care and attention, the under-assessment involving revenue to the extent of Rs.15.47 lakhs could not have gone unnoticed. The Committee are hence, convinced that the Internal Audit Wing failed to discharge the duties with adequate care and responsibility and that in the circumstances, the clarification now given, which is in no way different from the one that was earlier given when the matter was examined by the Committee, are not acceptable to the Committee.

Working of Internal Audit Department of Customs Houses
(Sl.No. 4—Paragraph 27)

7. While attempting an evaluation of the efficacy of the Internal Audit Department at the important Customs Houses in terms of the objections raised and admitted, the Committee had noted with regret that despite their persistent exhortations, the performance of the Internal Audit Department of Customs Houses had not made any perceptible impact on the working of the Department. In the opinion of the Committee, the low percentage of objections raised by the Internal Audit which were admitted, coupled with its inability to detect mistakes/irregularities which were subsequently found out by the Revenue Audit Branch of the Comptroller and Auditor General of India, as had sadly happened in the case under examination, clearly indicated that the working of the Internal Audit Department of Customs Houses was far from satisfactory. Some of the instructions governing the working of the Department relating to percentage of test checks to be conducted etc. were found by the Committee to have been issued as far back as in 1971 and were long overdue for review. The Committee had found that even the implementation of the accepted recommendations made by them earlier were apparently half hearted. Emphasising the importance of Internal Audit as an effective tool of management control in checking leakage of customs revenue, the Committee had recommended that the Ministry of Finance should undertake a critical evaluation of the performance of the Internal Audit Department of Customs Houses particularly in the context of the extent of the implementation of the earlier recommendations of the Committee and the effectiveness of the follow-up action.

8. In their action taken note, the Ministry of Finance (Department of Revenue) have stated that the Director of Audit has been asked to undertake a critical evaluation of the performance of the Internal Audit Department.

9. The Committee note that in pursuance of their recommendation, the Ministry of Finance have taken up a critical evaluation of the performance of the Internal Audit Department of Customs Houses. The Committee desire the work to be expeditiously completed and suitable follow-up action taken in order to ensure that the instrument of Internal Audit acts as an effective tool of management control in checking leakage of customs revenue. The Committee would like to be informed of the progress made in the evaluation of the performance of the Internal Audit Department and corrective measures taken as follow-up action.

Report on Accountability in Administration
(Sl.No. 5—Paragraph 29)

10. In their 133rd Report, the Committee had among others identified two important areas of shortcomings in the functioning of the Customs department, viz., the system of internal audit and the casual approach of the Ministry of Finance in responding to audit objections. In that context, the Committee had drawn attention of Government to a report on "Accountability in Administration" which was submitted to Honourable Speaker/Prime Minister on 27 February, 1987 by a Sub-Committee constituted by the Conference of Chairmen of Public Accounts Committees of Parliament and State Legislatures held in New Delhi in September, 1986. Even though the Report was not presented to Parliament, copies of the Report were forwarded to all the Ministries/Departments of the Government of India. The Report *inter-alia* contained suggestions on both the above aspects. In paragraph 29 of their 133rd Report, the Committee expressed their hope that the Government had applied their mind on the above mentioned Report (Accountability in Administration) in order to make the executive more responsive towards public accountability.

11. In their action taken note dated 4 August, 1989 the Ministry of Finance (Department of Expenditure) have stated as follows:

"Government have given due consideration to the points raised by the Public Accounts Committee and also those contained in Report of the Sub-Committee, constituted by the Conference of Chairmen of Public Accounts Committees and are of the view that the existing system of internal audit and that of accountability in administration are quite adequate to meet the requirements and do not warrant any change."

12. The Committee had earlier drawn attention of Government to a report on "Accountability in Administration" which was submitted to Honourable Speaker/Prime Minister on 27 February 1987 by a Sub-Committee constituted by the Conference of Chairmen of Public Accounts Committees of Parliament and State Legislatures held in New Delhi in

September, 1986. Emphasising the need to make the executive more responsive towards public accountability, the Committee had expressed the hope that the Government applied their mind on the report on "Accountability in Administration". In their action taken note, the Ministry of Finance (Department of Expenditure) have merely stated that Government have given due consideration to the points raised by the Public Accounts Committee and also those contained in the Report of the Sub-Committee constituted by the Conference of Chairmen of Public Accounts Committees and were of the view that the existing system of internal audit and that of accountability in administration were quite adequate to meet the requirements and did not warrant any change. The Ministry have neither indicated the reasons for arriving at the conclusion nor furnished the comments of the Government on the individual recommendations contained in the report under reference. The action taken note is also silent about the level at which the aforesaid report was examined. The Committee cannot but infer from the above that the report on "Accountability in Administration" has not engaged adequate Governmental consideration. They, therefore, desire to be furnished with a detailed note indicating the comments of the Government and action taken on the individual recommendations made in the report on "Accountability in Administration".

CHAPTER II
RECOMMENDATIONS AND OBSERVATIONS WHICH HAVE
BEEN ACCEPTED BY GOVERNMENT

Recommendation

The Committee note that while the group appraiser who assessed the bill of entry was suspended, the Ministry of Finance have not clearly indicated the action taken against the senior officers who had countersigned the bill of entry after assessment and internal auditing. The Committee trust that the Ministry of Finance would look into the same and take suitable action and also ensure that in future the supervisory officers exercise greater care and control in proper assessment and realisation of duty.

[S. No. 2 (Para15) of Appendix IV to 133rd Report of the Public Accounts Committee (Eighth Lok Sabha)]

Action Taken

The explanation of the supervisory officers concerned will be called for and action decided on the basis of their explanations.

[Ministry of Finance (Department of Revenue) O.M. No. 512/15/87-
Cus. VI dated 7 March, 1989]

Recommendation

Even before inclusion of a paragraph in the relevant Report of the Comptroller and Auditor General of India, the Ministries get ample opportunities to verify the factual correctness of the subject matter. The Ministries, can, therefore, legitimately be expected to be fully equipped with all the facts relevant to the draft Audit paragraph even at that stage. However, in the present case, even after the submission of Audit Report to Parliament and selection of the paragraph by the Public Accounts Committee, the Ministry of Finance were not fully versed with the correct facts relevant to the case. It was only when the subject matter was due to be orally discussed with the Committee that the Ministry found the information to be incorrect. In the opinion of the Committee this is clearly indicative of two short-comings. First, of the casual approach of the Department in attending to audit objections and secondly of the lack of effective communication between the Collectorates and the Board/Ministry. The Committee strongly deprecate this casual approach of the Department and would urge the Ministry of Finance to take effective remedial steps to evolve a better system of feedback and interaction between the Collectorates and the Board/Ministry. The failure on the part of the departmental heads to react to the Audit Paras in a serious manner

has been the bane of financial management and the Committee would urge the Government to take effective remedial measures urgently to ensure prompt and adequate follow-up action on audit objections. The Committee would like to be apprised of the action taken in this regard.

[Sl. No. 3 (Para 19) of Appendix IV to 133rd Report of the Public Accounts Committee (Eighth Lok Sabha)]

Action Taken

The Department of Revenue respectfully submits that in this instance there was no fault in the system of feedback and inter-action between Collectorates and the Board. It submits that its approach to audit objections has not been casual. The errors have occurred from individual human failure. Had the system itself been at fault errors of this kind would have been frequent, which they are not. Appropriate instructions have been issued to all the Customs Houses that all the facts raised in Audit Objections should be carefully gone into before a reply is made to the objection.

A copy of the instructions issued is enclosed for information.

[Ministry of Finance (Department of Revenue) O.M. No. 512/15/87-Cus VI dated 7 March 1989]

F.NO. 512/15/87-CUS. VI
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

NEW DELHI, THE 9TH JANUARY, 1989.

To

All Collectors of Customs,
Additional Collector of Customs,
Goa/Mangalore/Vizag.,
All Collectors of Customs & Central Excise,
Deputy Collector of Customs, Rajkot.

Subject:-Processing of audit objections.

Sir,

I am directed to refer to an instance where a Custom House while replying to an audit objection reported that the imported goods in question had been warehoused in a neighbouring collectorate whilst, in actual fact, the imported goods had been warehoused in its own jurisdiction. This incorrect information was repeated by the Custom House while replying to the questionnaire for PAC oral evidence. The mistake was corrected

during the course of the oral evidence being given. The PAC took a serious view of this lapse. Their observations on this point in their 133rd Report as in para 4 of the introduction to the Report are re-produced below:-

“The Committee have observed that the facts relating to the present case of short levy as initially furnished to the Audit and subsequently to the Committee before evidence were later on found to be incorrect by the Ministry of Finance themselves. Pointing out that even before inclusion of paragraph in the relevant report of the Comptroller and Auditor General of India, the Ministries get ample opportunities to verify the factual correctness of the subject matter, the Committee have opined that the failure of the Ministry of Finance to be fully versed with the relevant facts in this case even after the submission of the Audit Report to Parliament and selection of the paragraph by the Public Accounts Committee, is clearly indicative of two shortcomings. First, of the casual approach of the Department, in attending to audit objections and secondly of the lack of effective communication between the Collectorates and the Central Board of Excise & Customs/Ministry. Deprecating this casual approach of the Department the Committee have urged the Ministry of Finance to take effective remedial steps to evolve a better system of feedback and interaction between the Collectorates and the Board/Ministry.”

2. The Board desires the Collectors to issue suitable instructions to the Custom Officers working under them to make quite sure that they verify with great care the facts of an audit objection before communicating the facts to Audit. The Board has observed that a serious view will be taken if wrong facts are furnished, in reply to any audit objection.

3. The Board desires that the receipt of this letter may please be acknowledged personally by the collector.

Yours faithfully,

(P.K. JAIN)

Under Secretary to the Government of India

Recommendation

The Committee regret to note that despite their persistent exhortations, the performance of the Internal Audit Department of Customs House it has not made any perceptible impact on the working of the Department. The low percentage of objections raised by Internal Audit

which are admitted coupled with its inability to detect mistakes/irregularities which are subsequently found out by the Revenue Audit Branch of the Comptroller and Auditor General of India as sadly has happened in the present case, clearly indicate that the working of Internal Audit Department of Customs Houses is far from satisfactory. Some of the instructions governing the working of the Department relating to percentage of the test checks to be conducted etc. were issued far back in 1971 and are long overdue for review. Even the implementation of the accepted recommendations of the Public Accounts Committee is apparently half-hearted. The Committee need hardly reiterate the importance of the Internal Audit as an effective tool of management control in checking leakage of customs revenue. They desire that the Ministry of Finance should undertake a critical evaluation of the performance of the Internal Audit Department of Customs Houses particularly in the context of the extent of implementation of the earlier recommendations of the Committee and the effectiveness of the follow-up action. The Committee would like to be apprised of the further action taken in the matter.

[Sl. No. 4 (Para 27) of Appendix IV to 133rd Report of the Public Accounts Committee (Eighth Lok Sabha)]
Action taken

The Director of Audit has been asked to undertake a critical evaluation of the performance of Internal Audit Department.

[Ministry of Finance (Department of Revenue) O.M. No. 512/15/87-Cus. VI dated 7 March, 1989]

CHAPTER III

RECOMMENDATIONS AND OBSERVATIONS WHICH THE COMMITTEE DO NOT DESIRE TO PURSUE IN THE LIGHT OF THE REPLIES RECEIVED FROM GOVERNMENT

—N/L—

The Committee are disappointed that such a patent mistake went undetected by all the departmental level functionaries including internal Audit working in short levy of Customs duty amounting to Rs. 25.47 lakhs. In the opinion of the Committee the occurrence of such a simple mistake involving substantial revenue going uncollected in an organisation responsible for contributing the maximum amount of tax revenue to the Union exchequer is indeed a sad reflection on the functioning of the Department. The Committee desire that the Ministry of Finance should look into the reasons for the system failure in this case and take appropriate remedial measures for improving the system with a view to avoiding recurrence of such cases in future so that governmental financial interests are protected.

[Sl. No. 1 (Part 4) of the 133rd Report of the Public Accounts Committee (Fifth Lok Sabha)]

Action Taken

Department of Revenue, is of the view that the error detected by Audit was due to the peculiar facts of the case. It happened that the value taken for assessment was that of 9 tons and the goods covered by the Bill of Entry happened to be contained in the like number of cases viz. 9. There has been an oversight from human error. The nature of this error does not show that the system of assessment or audit is defective. Indeed no other case of this kind has come to light which would not have been the case if the system itself was at fault.

[Ministry of Finance (Department of Revenue) O.M. No. 212/158-Cus
VI dated 3 March 1989]

Recommendation

The Committee hope that the Government have applied their mind on the above mentioned report in order to make the executive more responsive towards public accountability.

[Sl. No. 2 (Part 2) of Appendix IV to 133rd Report of the Public Accounts Committee (Fifth Lok Sabha)]

CHAPTER IV

RECOMMENDATIONS AND OBSERVATIONS REPLIES TO WHICH HAVE NOT BEEN ACCEPTED BY THE COMMITTEE AND WHICH REQUIRE REITERATION

Recommendation

The Committee are dismayed that such a patent mistake went undetected by all the departmental levels/functionaries including Internal Audit, resulting in short levy of Customs duty amounting to Rs. 15.47 lakhs. In the opinion of the Committee the occurrence of such a simple mistake involving substantial revenue going unchecked in an organisation responsible for contributing the maximum amount of tax revenue to the Union exchequer is indeed a sad reflection on the functioning of the Department. The Committee desire that the Ministry of Finance should look into the reasons for the system/human failures in this case and take appropriate remedial measures for improving the system with a view to obviating recurrence of such cases in future so that governmental financial interests are protected.

[Sl. No. 1 (Para 14) of the 133rd Report of the Public Accounts Committee (Eighth Lok Sabha)]

Action Taken

Department of Revenue, is of the view that the errors detected by Audit was due to the peculiar facts of the case. It happened that the value taken for assessment was that of 9 items and the goods covered by the Bill of Entry happened to be contained in the like number of cases viz. 9. There has been an oversight from human error. The nature of this error does not show that the system of assessment or audit is defective. Indeed no other case of this kind has come to light which would not have been the case if the system itself was at fault.

[Ministry of Finance (Department of Revenue) O.M. No. 512/15/87-Cus VI dated 7 March 1989]

Recommendation

The Committee hope that the Government have applied their mind on the above mentioned report in order to make the executive more responsive towards public accountability.

[Sl. No. 5 (Para 29) of Appendix IV to 133rd Report of the Public Accounts Committee (Eighth Lok Sabha)]

Action Taken

Government have given due consideration to the points raised by the Public Accounts Committee and also those contained in the Report of the Sub-Committee, constituted by the Conference of Chairmen of Public Accounts Committees and are of the view that the existing system of internal audit and that of accountability in administration are quite adequate to meet the requirements and do not warrant any change.

2. This has been vetted by the C & A.G.

[Ministry of Finance (Department of Expenditure) O.M. No. 12(4)
E-Coord./88 dt. 4.8.1989]

CHAPTER V

RECOMMENDATIONS AND OBSERVATIONS IN RESPECT OF
WHICH GOVERNMENT HAVE FURNISHED INTERIM REPLIES

—NIL—

NEW DELHI;
24 August, 1990
2 Bhadra, 1912(S)

SONTOSH MOHAN DEV,
Chairman,
Public Accounts Committee.

PART II

MINUTES OF THE 7TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON 24 AUGUST, 1990 IN COMMITTEE ROOM NO. 50, PARLIAMENT HOUSE

The Committee sat from 1500 hrs. to 1645 hrs.

PRESENT

Shri Sontosh Mohan Dev — *Chairman*

MEMBERS

2. Shri G.M. Banatwalla
3. Shri Nirmal Kanti Chatterjee
4. Shri Bhabani Shankar Hota
5. Shri Manjay Lal
6. Shri M.S. Pal
7. Shri Kamal Morarka
8. Shri Sunil Basu Ray
9. Shri Vishvjit P. Singh
10. Shri Rameshwar Thakur

SECRETARIAT

Shri G.L. Batra — *Joint Secretary*

Shri G.S. Bhasin — *Deputy Secretary*

REPRESENTATIVES OF AUDIT

1. Shri R. Parameswar — Dy. C&AG
2. Shri S. Sounderrajan — Addl. Dy. C&AG
3. Shri S.B. Krishnan — Pr. Director (Reports)
4. Shri V.A. Mahajan — Director General of Audit, P&T
5. Shri K. Jayaraman — Dy. Director (Rlys.)
6. Shri A.K. Menon — Director General of Audit,
Defence Services
7. Shri Baldev Rai — Pr. Director of Audit,
Air Force & Navy
8. Mrs. Ajanta Dayalau — Director of Audit (P&T)
9. Shri Dharam Vir — Pr. Director, Central Revenues-I
10. Shri R. Ramanathan — Pr. Director (Indirect Taxes)

APPENDIX I
(Vide Para 2)

*Statement showing classification of action taken notes received
from Government*

- (i) Recommendations and observations which have been accepted by Government:
 —Sl. Nos. 2, 3 and 4
- (ii) Recommendations and observations which the Committee do not desire to pursue in the light of the replies received from Government:
 —NIL—
- (iii) Recommendations and observations replies to which have not been accepted by the Committee and which require reiteration:
 Sl. Nos. 1 and 5.
- (iv) Recommendations and observations in respect of which Government have furnished interim replies:
 — NIL —

APPENDIX II

Conclusions/Recommendations

S. No.	Para No.	Ministry/ Department Concerned	Conclusion / Recommendation
1	2	3	4
1	6	Ministry of Finance (Department of Revenue)	<p>The Committee are of the firm view that examination of a case of revenue by the Internal Audit has to be thorough and comprehensive and that if the officers responsible for the internal audit had performed their duties diligently and with the required care and attention, the under-assessment involving revenue to the extent of Rs. 15.47 lakhs could not have gone unnoticed. The Committee are hence, convinced that the Internal Audit Wing failed to discharge the duties with adequate care and responsibility and that in the circumstances, the clarification now given, which is in no way different from the one that was earlier given when the matter was examined by the Committee, are not acceptable to the Committee.</p>
2	9	-do-	<p>The Committee note that in pursuance of their recommendation, the Ministry of Finance have taken up a critical evaluation of the performance of the Internal Audit Department of Customs Houses. The Committee desire the work to be expeditiously completed and suitable follow-up action taken in order to ensure that the instrument of Internal Audit acts as an effective tool of management control in checking leakage of customs revenue. The Committee would like to be informed of the progress made in the evaluation of the performance of the Internal Audit Department and corrective measures taken as follow up action.</p>

1	2	3	4
3	12	Ministry of Finance (Department of Expenditure)	<p>The Committee had earlier drawn attention of Government to a report on "Accountability in Administration" which was submitted to Honourable Speaker/Prime Minister on 27 February 1987 by a Sub-Committee constituted by the Conference of Chairmen of Public Accounts Committee of Parliament and State Legislatures held in New Delhi in September, 1986. Emphasising the need to make the executive more responsive towards public accountability, the Committee had expressed the hope that the government applied their mind on the report on "Accountability in Administration". In their action taken note, the Ministry of Finance (Department of Expenditure) have merely state that Government have given due consideration to the points raised by the Public Accounts Committee and also those contained in the Report of the sub-Committee constituted by the Conference of Chairmen of Public Accounts Committees and were of the view that the existing system of internal audit and that of accountability in administration were quite adequate to meet the requirements and did not warrant any change. The Ministry have neither indicated the reasons for arriving at the conclusion nor furnished the comments of the Government on the individual recommendations contained in the report under reference. The action taken note is also silent about the level at which the aforesaid report was examined. The Committee cannot but infer from the above that the report on "Accountability in Administration" has not engaged adequate Governmental consideration. They, therefore, desire to be furnished with a detailed note indicating the comments of the Government and action taken on the individual recommendations made in the report on "Accountability in Administration".</p>

LIST OF AUTHORISED AGENTS FOR THE SALE OF LOK SABHA SECRETARIAT PUBLICATIONS

Sl. No.	Name of Agent	Sl. No.	Name of Agent
ANDHRA PRADESH		UTTAR PRADESH	
1.	M / s. Vijay Book Agency, 11-1-477, Mylargadda, Secunderabad-500361.	12.	Law Publishers, Sardar Patel Marg, P.B. No. 77, Allahabad, U.P.
BIHAR		WEST BENGAL	
2.	M / s. Crown Book Depot, Upper Bazar, Ranchi (Bihar).	13.	M / s. Manimala, Buys & Sells, 123, Bow Bazar Street, Calcutta-1
GUJARAT		DELHI	
3.	The New Order Book Company, Ellis Bridge, Ahmedabad-380006. (T. No. 79065).	14.	M / s. Jain Book Agency, C-9, Connaught Place, New Delhi. (T. No. 351663 & 350806)
MADHYA PRADESH		15.	M / s. J. M. Jaina & Brothers, P. Box 1020, Mori Gate, Delhi-110006. (T. No. 2915064 & 230936).
4.	Modern Book House, Shiv Vilas Palace, Indore City. (T. No. 35289).	16.	M / s. Oxford Book & Stationery Co., Scindia House, Connaught Place, New Delhi-110001. (T. No. 3315308 & 45896)
MAHARASHTRA		17.	M / s. Bookwell, 2 / 72, Sant Nirankari Colony, Kingsway Camp, Delhi-110009. (T.No. 7112309).
5.	M / s. Sunderdas Gian Chand, 601, Girgaum Road, Near Princes Street, Bombay-400002.	18.	M / s. Rajendra Book Agency IV-DR59, Lajpat Nagar, Old, Double Storey, New Delhi-110024. (T. No. 6412362 & 6412131).
6.	The International Book Service, Deccen Gymkhana, Poona-4.	19.	M / s. Ashok Book Agency, BH-82, Poorvi Shalimar Bagh, Delhi-110033.
7.	The Current Book House, Maruti Lane, Raghunath Dadaji Street, Bombay-400001.	20.	M / s. Venus Enterprises, B-2 / 85, Phase-II, Ashok Vihar, Delhi.
8.	M / s. Usha Book Depot, 'Law Book Seller and Publishers' Agents Govt. Publications 585, Chira Bazar Khan House, Bombay-400002.	21.	M / s. Central News Agency Pvt. Ltd., 23 / 90, Connaught Circus, New Delhi- 110001. (T. No. 344448, 322705, 344478 & 344508).
9.	M&J Services, Publisher, Representative Accounts & Law Book Sellers, Mohan Kunj, Ground Floor 68, Jyotiba Fuele Road, Nalgaum-Dadar, Bombay-400014.	22.	M / s. Amrit Book Co., N-21, Connaught Circus, New Delhi.
10.	Subscribers Subscription Services India, 21, Raghunath Dadaji Street, 2nd floor, Bombay-400001.	23.	M / s. Books India Corporation Publishers, Importers & Exporters, L-27, Shastri Nagar, Delhi-110052. (T. No. 269631 & 714465).
TAMIL NADU		24.	M / s. Sangam Book Depot, 4378 / 4B, Murari Lal Street, Ansari Road, Darya Ganj, New Delhi—110002.
11.	M / s. M. M. Subscription Agencies, 14th Murali Street (1st floor) Mahalingapuram, Nungambakkam, Madras-600034. (T No. 476558).		