

मुरादाबाद विशेष आर्थिक क्षेत्र

(दिनांक **08.10.2026** को आयोजित अनुमोदन समिति की बैठक का कार्यवृत्त)

Minutes of Meeting of the Approval Committee of Moradabad SEZ held under the Chairmanship of Shri Gopal Meena, IAS, Development Commissioner (DC), Noida SEZ at 11.00 AM on 08.10.2026 through hybrid mode.

A. The following members of the Approval Committee were present through video conferencing/physically during the meeting:

1. Shri Paras Mani Tripathi, Jt. Development Commissioner, NSEZ (Nominee of Deptt. of Commerce in terms of letter dated 23/09/2008).
2. Shri Yogesh Kumar, Joint Commissioner (Industries), DIC, Moradabad.
3. Smt. Aashima Chawla, Dy. DGFT, CLA, New Delhi (Nominee of Zonal Jt. DGFT, Delhi)
4. Shri R. K. Vyas, Assistant Commissioner (Customs), ICD Moradabad.
5. Shri Sunil Kumar Yadav, Superintendent, CGST, Moradabad.
6. Ms. Gesu Maurya, Area Manager, UPSIDA, Moradabad SEZ.

B. Besides, during the meeting Shri (i) Aashish Madanlal Rawlani, Dy. Development Commissioner, (ii) Rakesh, Specified Officer (Customs), Moradabad SEZ and (iii) Sushil Kumar, Asstt. Development Commissioner, Moradabad SEZ were also present to assist the Approval Committee. It was informed that the stipulated quorum for holding the meeting was available and meeting could proceed.

C. At the outset, the Chairman welcomed the participants. After a brief introduction, the agendas were taken up sequentially. After detailed deliberations amongst the members of the Approval Committee as well as interaction with the applicants/representatives of the units, the following decisions were unanimously taken:

D. New initiatives / reforms in view of good governance for Viksit Bharat 2047:-

- Approvals shall be issued during the meeting itself, immediately after the approval of the Approval Committee.
- Approvals at NSDL portal shall also be given on same day.
- Calendar for conducting the Approval Committee meeting has been issued.
- Queries should not be given in piece-meal.
- The scheduled date of **next meeting** of Approval Committee is **12.11.2026**.
- It is **mandatory** to apply on NSDL Portal for setting up a new unit.
- Only those proposals which are received **before five working days** of the next scheduled date of the Approval Committee shall be placed before the Approval Committee.

- Whatever documents/APRs>Returns are submitted online, or details filled in online form by the applicant or SCN/Notice/Communication by the DC office, will be considered evidence **as per IT Act, 2000**.

E. The following references were taken into the account by the Approval Committee while considering the proposals:-

- a. Rule 17, 18, 19 & 22 of SEZ Rules, 2006 for setting up a new unit.
- b. Rule 54 of SEZ Rules, 2006 for monitoring of export performance of SEZ units.
- c. DoC's Instruction No. 109 dated 18.10.2021 regarding change of name, director & shareholding pattern.
- d. Rule 19(2) of SEZ Rules, 2006 for broad-banding, diversification, enhancement of capacity of production, change in the items of manufacture or service activity.
- e. Rule 19(5) of SEZ Rules, 2006 for lapsed LOA.
- f. Section 16 of the SEZ Act, 2005- Cancellation of Letter of Approval (LOA).

G. Status of agenda discussed & decisions of the Approval Committee:-

S. No.	Subject	No. of Proposals	Proposals Approved/ In-Principle approved/ Monitored	Proposal deferred	Proposal Rejected
1.	Proposals for setting up of new unit in MSEZ	1	0	0	1
2.	Proposals for change in partnership	2	0	2	0
3.	Proposal for inclusion of additional Plot in LOA	1	1	0	0
4.	Monitoring of Export Performance	1	1	0	0
5.	Request for surrender of LOA	1	1	0	0
6.	Cancellation of LOA	1	1	0	0
7.	Misc. Agenda	1	0	1	0
	Total:	8	4	3	1

H. Compliance of Last UAC Meeting

S. No.	Subject	No. of Proposals	Proposals Approved/In-Principle approved	Proposal deferred	Proposal Rejected	LOA/ Letter issued
1.	Proposals for setting up of new unit in MSEZ	2	1	1	0	1
2.	Monitoring of Export Performance	2	1	1	0	1

5.	Cancellation of LOA	1	0	1	0	0
	Total:	5	2	3	0	2

I. Item wise decisions on proposals included in agenda:

1. Ratification of Minutes of last meeting of the Approval Committee held on 10.09.2026.

As no objections were received against the decisions of the Approval Committee meeting held on 10.09.2026, the Committee took note and **unanimously ratified** the minutes of the said meeting.

2.1 M/s East Elm - Proposal for setting up a new unit.

It was informed to the Approval Committee that in compliance of last Approval Committee's directions, a **joint meeting was held on 14.09.2026** in the office of the Assistant Development Commissioner, Moradabad SEZ, in the presence of officials of **UPSIDA, Superintendent (Customs), Moradabad SEZ and Shri Shailendra Pal Singh, partner of M/s East Elm**. During the meeting, UPSIDA reiterated its position regarding the outstanding dues and cancellation of Plot No. H-26, **at last, the partner of the unit declined to submit a fresh application for LOA and plot.**

2. **Shri Shailendra Pal Singh**, one of the partners of the firm appeared before the Committee for explanation.

3. Committee was informed that the unit has **not submitted the requisite documents** required for consideration of its LOA proposal, as directed by the Approval Committee in its last meeting. However, **unit vide email dated 05.10.2026** submitted a letter wherein the unit has requested the UAC to take a **just and sympathetic decision**, considering that it is a very small unit having capacity to operate only on approximately **190 sq. metres of plot area** and has a **woman entrepreneur as one of its partners**. The unit has further stated that it has been requesting for the last **five years** for closure of the matter, whereas UPSIDA has now **rejected the application after a period of five years**, which, according to the unit, could have been done earlier. Accordingly, the unit has requested that the **complete details of all amounts deposited by M/s East Elm with UPSIDA against Plot No. H-26** may be obtained and the application be rejected with **refund of the entire amount deposited, along with applicable interest.**

4. In this regard, Committee informed **Shri Shailendra** that refund of deposited amount **would not come under the jurisdiction of Approval Committee**. Further, Committee informed that if unit still fulfils the mandatory conditions required for issuance of Letter of Approval (LOA) **i.e. provisional offer of allotment, revised Form-F, financial credibility of projects etc.**, the Committee will give Letter of Approval (LOA) to the unit for starting business.

5. The Committee noted that in 2020 when application for setting up a new unit was submitted by East Elm, the Party could not resolve the queries

raised by the SEZ office and that the final resolution happened in 2022 when In Principle LOA was given. The delay was on behalf of the Party. The In principle LOA was given due to non resolution of Time Extension issue of the Party with UPSIDA.

6. Now in Sept. 2026, after the tipartite meeting between Party , UPSIDA and MSEZ Customs also concluded that the Land Alloted to the Party stands cancelled and the Time extension dues have been adjusted by UPSIDA with the Amount deposited by the Party as lease charges amount over the period. UPSIDA informed that the Party should have surrendered the Plot on Nivesh Mitra portal, by emails and multiple communications, to have any chance for refund claims but the Party did not surrender the Plot. Also, it kept depositing the lease charges amount in Offline mode whereas UPSIDA kept on informing by multiple emails and communication that all charges need to be done in Online mode on Nivesh Mitra portal itself. The Party did not heed to these requests as well. inally the Plot was cancelled by UPSIDA.

7. The Committee further asked **Shri Shailendra** whether they wished to continue their project in Moradabad SEZ; otherwise, since the case had already been delayed for several years, the matter could be concluded accordingly. In response, **the representative of the unit did not provide any reply and did not wish to pursue the matter with UPSIDA for fresh provisional land allotment.**

6. The Approval Committee, after due deliberations, **cancelled the earlier in-principal approval given to the unit** for setting up a new unit in Moradabad SEZ.

3.1 M/s Dewan India - Proposal for change in Partnership

It was informed to the Approval Committee that M/s **Dewan India**, Plot No. J-05 & J-06, Pocket B, Moradabad SEZ, submitted an application dated **07.08.2026** for taking on record the change in constitution of the partnership firm. On examination, certain deficiencies were observed and the unit was requested vide this office letter **dated 12.08.2026** to submit the requisite documents. **Now, vide letter dated 29.09.2026**, the unit has submitted its reply stating that **the Registered Partnership Deed is presently under process with the Registrar of Firms** and has requested reasonable time to submit the registered deed upon its receipt.

2. **Shri Nishant Sinha**, authorized representative of the firm appeared before the Committee for explanation.

3. The Committee was informed that unit vide its request letter submitted that **M/s Dewan India is a family-owned partnership firm**, with all partners belonging to the same family, and that **no new or outsider partner has been inducted**. The revised Partnership Deed has been executed only to give effect to the **demise of the deceased partner**. The unit has also clarified that there has been **no change in the firm's name, ownership, management, business activities, authorized operations or manufacturing/export activities**, which have continued uninterrupted.

4. Approval Committee further observed that unit has not submitted the

reply of queries raised in **APR for FY 2020-21** and **unit's per square meter export performance is not satisfactory**. In this regard, **Committee advised the unit to submit pending APRs and improve their performance**.

5. The Committee was apprised that the **revised Partnership Deed of the firm has not been registered with the Registrar of Firms till date**. The representative of the unit informed the Committee that all requisite documents had been submitted to the Registrar's Office and that the registration was under process. In this regard, the Committee advised the unit that, **in case they face any difficulty in getting the Partnership Deed registered, they may intimate the matter to the O/o Development Commissioner, Moradabad SEZ or the Developer i.e. UPSIDA, which will take up the matter with the concerned Competent Authority**.

6. The Approval Committee, after due deliberations and taking note of **Instruction No. 109** issued by the Department of Commerce, decided to **defer the proposal for change in partnership until the unit submits the registration certificate issued by the Registrar of Firms**.

3.2 M/s Bansal Inc. - Proposal for change in Partnership

It was informed to the Approval Committee that **M/s Bansal Inc.**, Plot No. D-14, Pocket A, Moradabad SEZ, submitted an application dated **04.08.2026** for taking on record the change in constitution of the partnership firm. On examination, certain deficiencies were observed and the unit was requested vide this office **dated 10.08.2026** to submit the requisite documents. **Now, vide email dated 29.09.2026**, the unit has submitted its reply stating that the **written retirement communication of Shri Mahesh Chandra Agarwal, already available on record, may be considered in lieu of the Retirement Deed**, as he unfortunately passed away before the deed could be executed. The unit has further stated that registration of the firm with the Registrar of Firms **is presently under process** and has assured that the Registered Partnership Deed will be submitted immediately upon receipt.

2. **Shri Sharad Bansal**, partner of the firm appeared before the Committee for explanation.

3. The Committee was informed that unit vide its request submitted that **M/s Bansal Inc. is a family-run unit and the reconstitution has remained within the family**, with no induction of any unrelated/outside person. **Shri Pukhraj Bansal**, the incoming partner, is the son of **Shri Sharad Bansal**, the existing partner.

4. Approval Committee further observed that unit has not submitted the reply of queries raised in **APR for FY 2024-25**. In this regard, **Committee instructed the unit to submit pending APRs reply**.

5. The Committee was apprised that the **revised Partnership Deed of the firm has not been registered with the Registrar of Firms till date**. The

representative of the unit informed the Committee that **Registrar Office has not taken up their Registration request.** In this regard, the Committee advised the unit that, **in case they face any difficulty in getting the Partnership Deed registered, they may intimate the matter to the O/o Development Commissioner, Moradabad SEZ or the Developer i.e. UPSIDA, which will take up the matter with the concerned Competent Authority.**

6. The Approval Committee, after due deliberations and taking note of **Instruction No. 109** issued by the Department of Commerce, decided to **defer the proposal for change in partnership until the unit submits the registration certificate issued by the Registrar of Firms.**

4. M/s Abhishek International - Proposal for expansion of area i.e. addition of Plot No. G-45, Pocket "A" in LOA

It was informed to the Approval Committee that M/s Abhishek International, having its existing unit at **Plot Nos. G-03, G-04 & G-05, Pocket "A", Moradabad SEZ,** requesting **for addition of Plot No. G-45 (914 Sq. Mtr), Pocket "A"** in its existing Letter of Approval (LOA) for the **purpose of expansion of its business/manufacturing activities.**

2. **Shri Yash Agarwal**, one of the partners of the firm appeared before the Committee for explanation.

3. The Committee was informed that the unit commenced production on **04.01.2016** and completed its 2nd block on **03.01.2026.** Against the approved projections of **Rs. 2,200.00 lakh exports** and **Rs. 1,750.00 lakh NFE** for the 2nd block, the unit achieved **Rs. 2,613.25 lakh exports** and **Rs. 2,241.55 lakh NFE.** For the current 3rd block (FY 2025-26 to FY 2029-30), against the approved five-year projections of **Rs. 10,000.00 lakh exports** and **Rs. 8,670.00 lakh NFE,** the unit has already achieved **Rs. 3,409.55 lakh exports** and **Rs. 3,153.39 lakh NFE** up to **31.08.2026.**

4. Committee was further informed that unit with its request stated that the proposed addition is for expansion of the existing authorised activities and **does not involve any fresh change in the approved projections, as the updated projections had already been approved at the time of renewal of its LOA.** The unit has submitted permission of the developer, **UPSIDA,** vide letter No. **SER20260518/1000/2521/177237/SIDA-IA/SEZ Moradabad** dated **01.09.2026,** for allotment of **Plot No. G-45 (914 Sq. Mtr.), Pocket "A", Moradabad SEZ** in favour of M/s Abhishek International.

5. The Committee observed that the **unit's per square metre performance during the last block was not satisfactory.** In this regard, **Shri Yash** informed the Committee that **their DTA unit had recently been damaged in an accident involving a fire,** due to which they intended to shift the said unit to the SEZ. He further informed that **their business activities had improved over the last two years** and that they intended to expand their business operations by adding the said plot as well as other plots in the future. Further, **Shri Yash** informed the Committee that there is **huge**

demand for candles in the international market and that the unit had secured several orders. He also informed that the unit **currently has export orders worth ₹6 crore in-hands.**

6. The Committee noted the Rule 18 (2) (ii) which says " *Availability of space and other infrastructure support applied for, is confirmed by the developer in writing, by way of a provisional offer of space*". **The rule is clear where it says that Provisional Offer of Space should be given by Developer and not confirmed unless UAC first decides the proposal and approves it. The Developer UPSIDA shall align its policies with SEZ Act and rules to prevent any inconvenience to the Units or new proposals**

6. The Approval Committee, after due deliberations, decided to **approve** the proposal for expansion of area by addition of Plot No. G-45, Pocket "A", Moradabad SEZ. The Committee further advised the unit to **submit the recent export orders, as claimed during the UAC meeting, to the O/o Development Commissioner, Moradabad SEZ.**

5. M/s Connect India Inc. - Monitoring of Export performance

It was informed to the Approval Committee that the broad-banding proposal of **M/s Connect India Inc.** was placed before the Approval Committee in its meeting held on **13.08.2026**, wherein the CA Firm, NSEZ informed that the unit had **negative NFE as per the APRs.** The unit stated that the DTA Sales reflected in the NSDL portal were incorrect as the transactions were covered as Deemed Exports and foreign exchange was received. The Committee accordingly directed the unit to reconcile the APR data within one week and submit the matter for review in the next UAC meeting. Subsequently, vide letter dated **31.08.2026**, the unit stated that, pursuant to discussions held at NSEZ, Noida on **20.08.2026**, it had submitted available **FIRCs**, while some were still awaited from the bank. The unit further stated that it proposed to submit the **revised APR for FY 2024-25 and new APR for FY 2025-26** along with supporting documents, including Bonafide Certificates relating to DTA Sales-Duty Paid transactions, and requested **30 days' additional time** for reconciliation and submission of the requisite documents. Accordingly, the unit requested that the matter be placed before the UAC in **October 2026 instead of the meeting scheduled for 10.09.2026**, to enable submission of the updated/reconciled performance data.

2. **Shri Sandeep Garg**, one of the partners of the firm appeared before the Committee for explanation.

3. Committee was informed that the unit, **vide its latest communication dated 07.10.2026**, stated that, as per the provisions applicable at the time of its establishment, its services were covered under **Rule 53(N) of the SEZ Rules** and payments received in **US\$ from exporters' EEFC accounts** were treated as free foreign exchange, resulting in positive NFE. However, following the amendment of the SEZ Act in **2019-20 and**

abolition of Rule 53(N), the unit claimed that its services were covered under **Rule 53(H)**. Subsequently, while submitting APRs online from **FY 2021-22 onwards**, the SEZ CA team objected to consideration of such US\$ receipts for NFE purposes. Consequently, the unit has reported negative NFE of **₹409.95 lakh in FY 2021-22, ₹238.67 lakh in FY 2022-23, ₹71.78 lakh in FY 2023-24 and ₹76.94 lakh in FY 2024-25**, aggregating to **Rs.797.34 lakh as claimed by the unit**.

4. **Shri Sandeep** further informed the Committee that after becoming aware of the negative NFE position, it changed its business model. Subsequently, the unit reported a **positive NFE of ₹318.73 lakh during FY 2025-26 and ₹131.49 lakh during the period from April 2026 to 28.07.2026**, aggregating to a **total positive NFE of ₹450.22 lakh**. After adjusting the earlier negative NFE figures against the subsequent positive NFE, the unit has claimed a **net negative NFE of ₹347.12 lakh**.

5. The Approval Committee, after due deliberations, **took serious note** of the negative NFE and decided to impose a **penalty equivalent to 1% of the negative NFE, as certified by the CA Firm, NSEZ, under Rule 25 of the SEZ Rules, 2006**, which is reproduced below:

“Provided that if there is a failure to achieve positive net foreign exchange earning, by a Unit, [or stipulated Value addition, such entrepreneur shall also be liable] for penal action under the provisions of Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) and the rules made thereunder.”

6. The Committee further directed the unit to deposit the certified penalty amount **within two months from the date of issuance of the penalty Order**.

6. M/s Bajpai Global Enterprises -Request for surrender of Letter of Approval (LOA)

It was informed to the Approval Committee that **M/s Bajpai Global Enterprises**, vide its letter dated 14.09.2026, has informed this office regarding surrender of its LOA for Plot No. G-21, Moradabad SEZ. The unit has stated that it is unable to continue with the proposed project **due to the ill health of the proprietor's father and the significant medical expenses incurred towards his treatment during the last few months**. Consequently, the unit has stated that there is a **shortage of funds for completion and establishment** of the proposed unit within the stipulated period. The unit has submitted the original LOA

2. **Shri Shashank Bajpai**, proprietor of the firm appeared before the Committee for explanation.

3. The Committee was informed that the LOA issued to **M/s Bajpai Global Enterprises** on **01.02.2024** was valid up to **31.01.2025**; however, the unit neither commenced production within the stipulated period nor sought extension, and accordingly the LOA **stood lapsed w.e.f. 31.01.2025** in

terms of **Rule 19(4) read with Rule 19(5) of the SEZ Rules, 2006** As per the physical verification report of Customs, **Plot No. G-21 is completely vacant**, with no construction, plant & machinery, utilities or manpower, and **the unit has neither commenced manufacturing activity nor availed any duty benefit/concession**. The unit has also **surrendered the original LOA** and, during the personal hearing held on **23.09.2026 before Zonal Development Commissioner**, stated that it is unable to proceed with the project due to financial constraints arising from family medical circumstances.

4. The Approval Committee, after due deliberations, decided to **approve** the unit's request for surrender of LOA and directed that the LOA of the unit which was valid upto 31.01.2025 may be **treated as already lapsed/expired** under **Rule 19(5) of the SEZ Rules, 2006** which is reproduced below:

"If the Unit has not commenced production or service activity within the validity period or the extended validity period under sub-rule (4), the Letter of Approval shall be deemed to have lapsed with effect from the date on which its validity expired."

5. Committee further advised to the unit to take necessary action with the Developer i.e. UPSIDA for surrender of the allotted plot, as per the applicable procedure/Rules/Guidelines of the Developer and complete exit formalities as per rules and Procedures under SEZ Rules.

7. M/s Neeraj Handicrafts & Packaging Industries - Consideration of cancellation of Letter of Approval (LOA) under Section 16 of the Special Economic Zones Act, 2005

It was informed to the Approval Committee that the case was considered by the Approval Committee in its meetings held on **13.08.2026 and 10.09.2026**. In the first meeting, the Committee, considering the matter on **humanitarian grounds**, deferred the case and directed the unit to deposit part of the penalty, clear part of the outstanding UPSIDA dues, realize pending foreign exchange remittances and demonstrate its willingness to continue operations. In the subsequent meeting held on **10.09.2026**, the unit's representative did not appear, and the Committee granted a **final opportunity** to comply with the earlier directions and demonstrate its willingness to continue operations, **failing which the case would be decided ex-parte**. The decision was communicated to the unit vide letter dated **14.09.2026**. **However, no compliance report, reply or documentary evidence has been received from the unit till date.**

2 . **Shri Dheeraj Rathore**, partner of the firm appeared before the Committee for explanation.

3. During the meeting, the Committee asked **Shri Rathore whether he was willing to continue the operations of the unit**, as the unit had not complied with the earlier directions of the Approval Committee till date. In response, Shri rathore replied that **he did not have the financial capacity**

to proceed or continue with the business .

4. The Approval Committee, after due deliberations, decided to **cancel** the Letter of Approval No. NSEZ/4-334/2003-MBD/7580 dated 17.10.2013 issued to the unit under **Section 16 of SEZ Act, 2005. Sh. Rathore was also informed to complete exit formalities.**

8. M/s Global Export House - Non-payment of testing charges of Rs. 90,500/- towards testing of samples sent to FFDC, Kannauj.

It was informed to the Approval Committee that the proposal of **M/s Global Export House** for renewal of LOA (3rd Block) along with broad-banding was considered by the Approval Committee on **13.08.2026**, wherein Customs was directed to conduct stock verification and draw samples of Sandalwood Oil/Chips/Chemical Compounds for laboratory testing, with the **unit agreeing to bear the testing expenses.** Accordingly, stock verification was conducted on **14.08.2026** and samples were sent to **FFDC, Kannauj**, which intimated testing charges of **₹90,500/- (inclusive of GST).** Despite Customs Section's office letter dated **02.09.2026** and reminder-I dated **08.09.2026**, **the unit has not deposited** the charges and has requested that only **₹4,000/- to ₹5,000/-** be considered, stating that its representative had understood the charges to be in that range during the UAC meeting. Consequently, **laboratory testing remains pending**, resulting in a deadlock in implementation of the Committee's directions.

2. **No one** from the firm appeared before the Committee for explanation.

3. The Committee was further informed that the unit, vide its **email dated 06.10.2026**, has informed that its representative is presently in the **USA and would return on 11.10.2026.** The unit has further submitted that, during the UAC meeting, it had conveyed its willingness to bear the **reasonable testing charges for Sandalwood Oil**, which, according to the unit, is generally in the range of **₹5,000-₹7,000** at various testing laboratories. The unit has stated that samples of **odiferous powder, sandalwood and sandalwood chips**, in addition to Sandalwood Oil, were taken by Customs, whereas, according to the unit, only the Sandalwood Oil sample was required to be tested as per the UAC decision. The unit has therefore requested that **reasonable testing charges for Sandalwood Oil may be considered**, stating that payment of the higher amount would adversely affect its business.

4. Further, the **Specified Officer (Customs), Moradabad SEZ**, informed the Committee that the **report provided by the CRCL laboratory does not specify the exact content of Sandalwood Oil in the compound**, which is required for examination, particularly as the relevant **ITC (HS) codes are restricted/prohibited under the FTP.** In this regard, the Committee directed the **JDC, NSEZ, to take up the matter with the Director, CRCL, regarding the inadequacy of the report in determining the Sandalwood Oil content in the compound.**

5. The Committee further directed the **Customs Section, Moradabad SEZ**, to submit a draft format specifying the details/information required in the report from CRCL.

6. The Approval Committee, after due deliberations, decided to **defer the proposal till the next UAC meeting** and directed that the unit be apprised that the matter will be placed before the next UAC meeting for a decision regarding **whether the unit shall bear the cost of testing during each quarterly stock verification and, in case the unit does not agree to bear such testing expenses, whether the said ITC (HS) Codes shall be liable to be removed from the LOA.**

Meeting ended with a **vote of thanks to the Chair.**

Digitally signed by
PARAS MANI TRIPATHI
Date: 12-10-2026
17:28:43

(Paras Mani Tripathi)
Jt. Development Commissioner

“लोकहितं मम करणीयम्”

“शीलं परम भूषणम्”

“लोकहितार्थं सत्यनिष्ठा”

Digitally signed by
GOPAL MEENA
Date: 12-10-2026
16:17:36

(Gopal Meena)
Zonal Development Commissioner

“देश सेवार्थं कर संचय”

“कोष मूलो दण्ड”

“सत्यमेव जयते”