

# CHHATTISGARH STATE MARKETING CORPORATION LIMITED

## TENDER FOR APPOINTMENT OF CHARTERED ACCOUNTANTS FIRMS FOR ASSIGNMENT OF INTERNAL AUDIT OF RETAIL VENDING SHOPS

T. No.: T. No.: CSMC/Tender/2019-20/2D

Dated: 28-08-2019

|   |   |                        |
|---|---|------------------------|
| DATE OF ISSUE OF TENDER                             | : | 28-08-2019             |
| LAST DATE AND TIME OF SUBMISSION OF TENDER DOCUMENT | : | 05-09-2019, 3-00PM     |
| DATE AND TIME OF OPENING THE TECHNICAL BID          | : | 05-09-2019, AT 4:00 PM |
| TENDER COST   |   | Rs 10,000/-            |

Tender can be downloaded from Excise Department Website: <https://excise.cg.nic.in/csmcl>  
Tender downloaded should be submitted with tender cost of Rs 10,000/- in the form of DD issued in the name of MD, CSMC LTD., Raipur.

ADDRESS OF THE TENDERER:

Managing Director, CSMC  
Excise Building, First Floor  
Chokra Nala, Labhandi Raipur,  
Chhattisgarh

**CHHATTISGARH STATE MARKETING CORPORATION**  
**LIMITED**

APPOINTMENT OF CHARTERED ACCOUNTANT FIRMS (PARTNERSHIP / SOLE PROPRIETORSHIP FIRMS) AS INTERNAL AUDITORS FOR THE YEAR 2019-2020 INTERNAL AUDIT OF RETAIL VENDING SHOPS OF THE CORPORATION BY USE OF SCANNERS.

Applications are invited from Chartered Accountant registered with the Institute of Chartered Accountants of India (ICAI) who intends to audit shops of Chhattisgarh State Marketing Corporation Limited (hereinafter referred to as CSMCL for appointment as Internal Auditors for the year 2019-2020.

**1. EARNEST MONEY DEPOSIT AND COST OF TENDER SCHEDULE**

- 1.1. Each Tender should be accompanied by Earnest Money Deposit should be in form of Demand Draft drawn on any Nationalized Bank Payable at Raipur in favour of the M.D., CSMC LTD., Raipur for each division as per details given below: -

| REVENUE DIVISION | TOTAL SHOPS | ESTIMATED COST | EMD @3%   |
|------------------|-------------|----------------|-----------|
| BASTAR           | 24          | ₹9,93,600      | ₹29,808   |
| BILASPUR         | 106         | ₹51,51,600     | ₹1,54,548 |
| DURG             | 64          | ₹20,96,640     | ₹62,899   |
| RAIPUR           | 90          | ₹43,74,000     | ₹1,31,220 |
| SARGUJA          | 40          | ₹21,12,000     | ₹63,360   |

- 1.2. Tenders received without Earnest Money Deposit will be summarily rejected. Furnishing incorrect information will entail forfeiture of Earnest Money Deposit in full or part. The Earnest Money Deposit of the unsuccessful Tenderers will be returned after the finalization of the Tender at the expenses of the Tenders within a reasonable time consistent within the rules and regulations in this behalf. The above Earnest Money Deposit amounts held by the CSMC LTD. till it is returned to the Tenders will not earn any interest therefore. Earnest Money Deposit of the successful Tenderers will be adjusted towards security deposit payable by him.

- 1.3. The Cost of Tender document is Rs. 10,000/- (Rupees one thousand only) (including GST) by Demand Draft drawn on any Nationalized Bank Payable at Raipur in favour of the MD, CSMC LTD., Raipur.

## **2. MINIMUM ELIGIBILITY CRITERIA**

- 2.1. The firm of Chartered Accountants who have experience of audit for at least 2 years in last 3 financial years, of Government Organization / Govt. PSU in Liquor business are only eligible to apply as Internal Auditors of Shops..
- 2.2. The Head Office of the firm of Chartered Accountants must be situated in Chhattisgarh as on 01/01/2019.
- 2.3. The standing of the firm must be 05 years or more as per ICAI Firm Constitution Certificate as on 01.01.2019.
- 2.4. The firm must consist of minimum 03 full time Chartered Accountants as partner of the Firm who are based at Chhattisgarh State as on 01.01.2019.
- 2.5. The Average Turnover of the Firm for the last 03 financial years must be INR 50 Lakhs for Raipur, Bilaspur & Durg division.
- 2.6. The Average Turnover of the Firm for the last 03 financial years must be INR 20 Lakhs for Bastar & Sarguja division.
- 2.7. The firm of Chartered Accountants can apply for Audit of Shops for maximum 02 Divisions.
- 2.8. The Head Office or branch office of the firm of Chartered Accountants must be situated in the revenue division for which participating in tender as on 01.01.2019.

Note: -

- The CA Firms will furnish details of all these criteria while applying.
- CA Firms will also Provide their latest certificate of firm constitution as on 1st January of the current year issued by ICAI and their last 3 years I.T. (Income Tax) Returns duly acknowledged by I.T. Department. Firms not able to provide these documents will not be considered.
- Year of establishment of the Audit Firm supported by the copies of the latest certificates issued by the concerned Institute duly attested by Partner with the seal of the Firm.
- The detailed particulars of the Partners with specific mention of the Fellowship/Associateship of each Partner with the copies of certificates of the concerned Institute, duly attested by a Partner with the seal of the Firm.
- Number of qualified Assistants mentioning the Name, Qualification and Membership Number of the concerned Institute with the copies of the certificates duly attested by a Partner with the seal of the Firm.
- Number of Semi Qualified Assistants mentioning the Name, Qualification and student Registration number of the concerned Institute with the copies of certificates duly attested by a Partner with the seal of the Firm.
- Year-wise detailed experience of the Audit Firm in Internal/Statutory Audit supported with the attested copies of appointment letters which are already executed.

Year-wise detailed experience of the firm in other PSUs/Schedule Bank for Statutory/Internal Audit supported with attested copies of appointment letters, which are already executed.

- The detailed address with Telephone/Mobile, Fax and E-mail address of the Registered Head Office of the Audit Firms along with its Branches in the State of Chhattisgarh.

The offers from the Audit Firms that are not supported with relevant document, as mentioned above and any form of misrepresentation made in respect of submitted documents will not be considered for appointment as Internal Auditor and no other correspondence in this respect will be entertained.

### **3. MODE OF DESPATCH**

Tenders (both Commercial and Priced bids) should be addressed to the Managing Director, M/s Chhattisgarh State Marketing Corporation Limited, by designation and should be only in sealed covers sent by Registered post with Acknowledgement due or handed over in person. Tenders received in ordinary covers without seal will be rejected.

### **4. COMMERCIAL AND PRICED BIDS**

Tenders should be sent in 2 separate sealed covers, Cover 'A' should contain Commercial Bid and the cover 'B' Priced Bid. The bids (both Commercial and Priced) which are not submitted in the prescribed format will be summarily rejected. Both the covers should be sent so as to reach The Managing Director, CSMC Ltd., on or before the due date and time.

#### **COMMERCIAL BID**

The Commercial Bid should consist of BID form (Annexure – I) and the Demand Draft towards Earnest Money Deposit.

#### **PRICE BID**

The Price Bid should be in the format prescribed in (Annexure – III).

#### **SUPERSCRPTION**

Both the covers (Cover 'A' – Commercial Bid and Cover 'B' Priced Bid) should be super scribed as “**Tender for appointment of Chartered Accountants firms for assignment of internal audit of shops**”. The Covers received without such superscription will be rejected summarily.

### **5. OPENING OF TENDERS**

5.1. The Commercial bid received up to 3.00 PM on 05-09-2019 will be opened by the MD, CSMC LTD., Raipur or an Officer authorized by him on his behalf at the Office of CSMC LTD. in the presence of such of those Tenderers or their representatives who may be present at the time of opening. The representatives of the Tendering firms who are attending the opening of the tenders should bring a letter of authority from the tendering firms which they represent to identify their bona-fide.

5.2. Priced bids will be opened in the presence of the tenders short listed after the evaluation of the Commercial Bids. Short listing will be done based on the Eligibility Criteria.

## **6. SECURITY DEPOSIT**

- a) The Successful Tenderers will be required to remit Security Deposit of **10% of Estimated Cost in the form of Bank Gurantee within Seven Days** from the date of receipt of communication intimating them of the acceptance of the Tender. If the accepted tenderer fails to remit the Security Deposit within in the above said period, the Earnest Money Deposit remitted by him will be forfeited to CSMC LTD. and his Tender will be held void. The Acceptance order will be issued after execution of a contract by the successful Tenderer and after the production of Demand Draft for the Security Deposit Remittance. (The Terms and Conditions contained in this tender document will be converted in the contract)
- b) The Security Deposit furnished by the Tenderer in respect of his Tender will be returned to him on expiry of the contract period subject to the satisfaction of the CSMC LTD.
- c) If the Tenderer failed to act up to the Tender of backs out when his tender is accepted, his Security Deposit mentioned above will also be forfeited to CSMC LTD.

## **SUBMISSION OF OFFER**

Sealed offers, are to be addressed and submitted to the Managing Director, Chhattisgarh State Marketing Corporation Limited, at Raipur on or before 05-09-2019, 3-00 PM.

## **TERMS OF REFERENCE OF INTERNAL AUDIT**

The terms and conditions for conducting Internal Audit, in CSMC are recommended herein under: -

### (A) COMPOSITION OF AUDIT TEAM

- The Audit team should consist of one qualified and four semi-qualified assistants for auditing SRM Office / District Manager Office.
- The audit team should consist of two semi-qualified assistants for auditing retail shops subject to a condition that a partner of the firm should be directly audit cent of retail vending shops allotted.
- The firm should consist minimum four semi-qualified assistants {CA(Inter)/CMA(Inter) CS(Inter) M.Com MBA}.
- Minimum of four personnel should be employed in audit in a day.
- The number of retail vending shops taken up for audit should not exceed eight in a day.
- The Audit Team Members should carry Photo, ID issued by the Audit Firm.
- Normally the composition of Audit Team should not be changed. However, under certain circumstances beyond control of the Audit Firm, if the same needs to be changed in any manner. it may be done with the approval of MD of CSMC (subject to verification of credentials of the new incumbent).
- The Audit Team will conduct the audit as per Manual, rules & regulations, guidelines, instructions, delegation of power, etc. and in consultation with the concerned officials of MD offices, SRM offices, Depots Corporate Office.

### (B) PAYMENT OF AUDIT FEE

- The payment of internal audit fee shall be made by the Corporate Office through online "Electronic Clearance System" and only after receiving a certificate from the concerned audit unit that the internal auditor has carried out the audit in accordance with the terms and conditions and instruction issued from time to time by the Corporate Office.
- Any delay over the scheduled dates in the submission of audit reports shall be liable for deduction of amount @ 0.5% per week from the total due payment to the firm. The decision of the competent authority (M.D.) of CSMC in this regard shall be final.
- The auditor has to submit the results of Audit, month-wise in CSMCL website Online Audit Monitoring System.

### (C) SCOPE OF WORK & AUDIT REPORT

1. Monthly Internal Audit of Retail Liquor Shop which is to be completed within 15 days from the end of the respective month.
2. Issue of Internal Audit Schedule 05 days before from the end of the month to concerned District Excise Officer, Manpower Agency and CSMCL HO.

3. Physical verification of stock of liquor is to be done by scanners on monthly basis.
4. Verification of all documents/ records/ registers maintained at Liquor Shop and ensure the up-dation of the same. In case of any deficiencies, report the same.
5. Verification of sale and purchases on the basis of Track & Trace system implemented at Shop.
6. Verification of purchases made by the shop on the basis of lifting data provided by the CSMCL.
7. Verification of daily Cash Sales reconciled with Track & Trace system and deposit of the same with the Bank.
8. Verification and reporting of any stock loss during the transportation of liquor from warehouse to shop due to leakage/ breakage/ shortage and issue of amount to be recovered from concerned transporter on the basis of retail sale price of liquor.
9. Verification and reporting of any stock loss due to leakage/ breakage/ shortage at shop and to be recovered from manpower agency.
10. Verification and reporting of any cash loss / shortage during the month to be recovered from manpower agency.
11. Verification of challan paid for state excise duty of respective shops and reporting of the same.
12. Verification of fixed assets maintained at shops and reporting of the same in the prescribed format.
13. Verification of house keeping, stock keeping in the shop and any adverse remarks to be reported through Monthly Internal Audit Report.
14. Verification of cash deposited in the bank with Pay-in-Slips provided by Cash Collection Agency as well as Bank Statement provided by CSMCL. Any shortage to be reported through Monthly Internal Audit Report.
15. Verification of attendance of manpower deployed by Manpower Agency and reporting of necessary information through Monthly Internal Audit Report.
16. Verification of Sales made to Bar from the Shop, collection of TCS, deposition of same in the Bank and reporting of TCS collection in the prescribed format, so that monthly TCS deposit is made on or before the due date and quarterly TCS Return is filed accurately by the Head Office.
17. Verification of any slow moving, non moving, expired stock of liquor maintained at shop and reporting through Flash Report.
18. Verification of any stock transferred to/ from any other shop with proper written order of department and reporting of the same through Flash Report.
19. Submission of Monthly Internal Audit Report in prescribed format. Soft copy shall be submitted latest by 15th of next month. The signed and hard copy with

100% accuracy shall be submitted latest by 20th of the next month along with Cash Certificate, Stock Certificate, Flash Report and Joint Reconciliation Report.

20. Submission of any other information, report, document, certificate etc. as per instruction issued by the CSMCL.

21. Any other work as assigned by the CSMCL related to internal audit of Retail Liquor Shop.

**(D) GENERAL TERMS AND CONDITIONS: -**

- The firm should not sub-contract the audit work assigned to any outside firm or other persons even though such persons are qualified chartered accountants.
- If the progress / performance of the Audit Team is not satisfactory, the management reserves the right to terminate the appointment of the firm with prior notice of one month.
- The appointment of the Audit Firm will be for one year at the first instance (the period starting from the date of appointment or as specified letter). The period can be further increased at same rate if agreed by both parties.
- The Audit Firm will be debarred from getting in future the internal audit in CSMC in the following cases: -
  - (1) If the firm obtains appointment on the basis of false information / false statement.
  - (2) If the firm does not take up audit in terms of appointment letter.
  - (3) If the firm does not submit audit report, complete in all respect in terms of appointment.

**(E) Objectives of Audit:**

Objectives proposed to be achieved through Internal Audit broadly are as under: -

1.1) To ensure that the Accounting and Financial Management Systems are reliable and effective in design and to assess the extent to which they are being followed.

1.2) To review the efficiency, adequacy and application of Accounting, Financial and Operating Controls and thereby ensure the accuracy of transaction/books.

1.3) To verify that the system of internal check is effective in operation in order to ensure the prevention of early detection of deficiency, misappropriation and misapplications, if any.

1.4) To identify the areas of significant inefficiencies, if any, in existing systems and to suggest necessary remedial measures.

1.5) To confirm the existing of financial proprietary in all operational activities and verify compliance to Government and statutory requirements.

1.6) The chartered Accountant firm appointed for internal auditing would be fully independent, objective assurance and consulting activity designed to add value and improve CSMC



operations. It would basically by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

1.7) The internal auditing firm shall evaluate risk exposures relating to the organization's governance, operation and information systems, in relation to:

- i) Effectiveness and efficiency of operations,
- ii) Reliability and integrity of Financial and operational information,
- iii) Safeguarding of assets and
- iv) Compliance with laws, regulations and contracts.

1.8) Based on the results of the risk assessment, the internal auditing firm shall evaluate the adequacy and effectiveness of how risks are identified and managed in the above areas. The internal auditing firm shall also assess other aspects such as ethics and values within the organization, performance management, communication of risk and control information within the organization in order to facilitate a good governance process.

#### **(F) DECLARATION:**

A declaration in the following format is to be furnished with the bid:

I/We hereby certify that:

- a) All information and attachments submitted in this application are correct and true to the best of our knowledge.
- b) We are aware that any false information provided herein will result in rejection of the application and suspension of registration.
- c) We agree to the terms of payments of audit, professional fees on monthly basis on submission of the Internal Audit Reports
- d) I/ We also agree to deductions as admissible will be made towards the Central, State Govt. Taxes, duties etc.
- e) I/ We understand that the CSMC Ltd. is empowered to reject any proposal without assigning any reason thereof.
- f) I/ We also understand that all Payments shall be made in Indian Rupees and shall be subject to applicable deductions if any.

Place

Signature of the Applicant

With  
Seal

Date

## UNDERTAKING

I/We the sole proprietor / following partners of M/s. \_\_\_\_\_, Chartered Accountants do hereby jointly and severally verify and declare -

that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there has been suppression of material information, the firm would not only stand disqualified from allotment but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed thereunder,

- i. that the firm, proprietor or partners has not been debarred or cautioned by ICAI/ICMAI during the last three years, (if debarred, give details);
- ii. that individually we are not engaged in practice otherwise or in any other activity which would be deemed to be in practice under Section 2 (2) of the Chartered Accountants Act, 1949;
- iii. that the constitution of the firm as on 1st January of the relevant year shown in the Expression of Interest is same as that in the constitution certificate issued by ICAI.

| S. No. | Name of the partner/sole proprietor Membership | Registration No. | PAN No | Dates of Payment of the relevant year ____A/B* | Signature of partner / sole proprietor |
|--------|--|------------------|--------|--|--|
|--------|--|------------------|--------|--|--|

*\*A For membership*

(Seal of the Firm)

*B For issue of certificate of practice*

Place:

Date:

Enclosures: \_\_\_\_\_ Pages

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For Office Use Only

Whether firm has done

(a) Statutory/Branch Audit

Yes / No

(b) Internal/Concurrent Audit

\_\_\_\_\_

Checked by

Verified by

Date updated by

BID FORM

Tender No. (Name & Address of the purchaser)

Dear Sir,

Having examined the conditions of contract and specifications we, undersigned, offer to render and deliver in conformity with said drawings, conditions of contract and specifications for sum of Rupees (total bid amount in words and figures) or such other sums as may be ascertained in accordance with the schedule of prices attached herewith and made part of this bid.

We have enclosed following document in support of eligibility conditions of the tender document.

- i) \_\_\_\_\_
- ii) \_\_\_\_\_
- iii) \_\_\_\_\_

We undertake, if our bid is accepted, to complete delivery of all the items specified in the contract within the specified timeframe as calculated from the date of issue of your purchase order.

If our bid is accepted, we will obtain the guarantees of a Scheduled Bank for a sum not exceeding 10% of the contract sum for the due performance of the contract.

We agree to abide by this bid for a period of 180 days from the date fixed for bid opening and it shall remain binding upon us and may be accepted at any time before the expiration of that period.

Until a formal Purchase Order of contract is prepared and executed, this bid together with your written acceptance thereof in your notification of award shall constitute a binding contract between us.

Bid submitted by us is properly sealed and prepared so as to prevent any subsequent alteration and replacement.

We understand that you are not bound to accept the lowest or any bid, you may receive.

Dated this ..... day of.....2019.

Signature of

In capacity, of

Duly authorized to sign the bid for and on behalf of.....

Witness .....

Address .....

Signature .....

PROFORMA FOR LETTER OF AUTHORIZATION FOR ATTENDING BID OPENING

Subject: Authorization for attending Bid opening on ----- in the tender at CSMC, Raipur for appointment of Internal Auditor to undertake Internal Audit of Accounts and transactions of CSMC on behalf of \_\_\_\_\_ Following persons are hereby authorized to attend the bid opening for the tender mentioned above on behalf of \_\_\_\_\_ (Bidder) in order of preference given below.

| Order of preference | Name | Specimen Signature |
|---------------------|------|--------------------|
| I                   |      |                    |
| II                  |      |                    |

Alternate Representative \_\_\_\_\_

Signature of Bidder

Or

Officer authorized to sign the bid on behalf of the bidder.

Note:

1. Maximum of two representatives will be permitted to attend bid opening. In cases where it is restricted to one, first preference will be allowed. Alternate representative will be permitted when regular representatives are not able to attend.
2. Permission for entry to the hall, where the bids are to be opened, may be refused in case the authorization as prescribed above is not received.

**TENDER FOR APPOINTMENT OF CHARTERED ACCOUNTANTS  
FIRMS FOR ASSIGNMENT OF INTERNAL AUDIT OF SHOPS**

**TO:**

**The Managing Director,  
CSMC LTD.,  
Raipur.**

**Sir,**

After having carefully read the tender documents, I hereby offer tender for \_\_\_\_\_ division as per general conditions and declaration and accepted all terms in full without any reservation and signed in all the pages as directed. I/ We submit my/ our offer for Appointment of Chartered Accountant firms for assignment of Audit of Retail Foreign Liquor Shops of CSMC LTD.

| <b>Name of Division</b> | <b>ITEMS</b>  | <b>Rate offered</b> |
|-------------------------|---|---------------------|
| <b>(1)</b>              | <b>(2)</b>  | <b>(3)</b>          |
| _____                   | Rate for Audit of one Foreign Liquor Shop per month | Rs _____            |

Note:

1. The above mentioned fee is exclusive of applicable taxes, if any.
2. TA and DA will not be paid for reporting to Area for commencement of the audit and back.
3. Boarding, Lodging and Local transportation will not be provided by the companies.
4. A party will be declared L1 bidder for any division, whose rate is found to be lowest as per quantum of work offered for each division as per details given in Annexure-IV.
5. The tenderer will be required to conduct physical Audit of Country liquor Shops also on same rate in any month if required.

## ANNEXURE – IV

### Details of Foreign Liquor Shops

|     | Division | District     | SHOP             |
|-----|----------|--------------|------------------|
| S.N | Durg     | Balod        | Balod            |
| 1   | Durg     | Balod        | BALOD            |
| 2   | Durg     | Balod        | DONDI            |
| 3   | Durg     | Balod        | DONDILOHARA      |
| 4   | Durg     | Balod        | GUNDERDEHI       |
| 5   | Durg     | Balod        | GURUR            |
| 6   | Durg     | Balod        | JHARANDALLI      |
| 7   | Durg     | Balod        | SIKOSA           |
| 8   | Raipur   | Baloda Bazar | ARJUNI           |
| 9   | Raipur   | Baloda Bazar | BALAUDA          |
| 10  | Raipur   | Baloda Bazar | BALODABAZAR      |
| 11  | Raipur   | Baloda Bazar | BAYA             |
| 12  | Raipur   | Baloda Bazar | BHATAPARA1       |
| 13  | Raipur   | Baloda Bazar | BHATAPARA2       |
| 14  | Raipur   | Baloda Bazar | BHATGAON         |
| 15  | Raipur   | Baloda Bazar | BILAIGARH        |
| 16  | Raipur   | Baloda Bazar | HIRMI            |
| 17  | Raipur   | Baloda Bazar | KASDOL           |
| 18  | Raipur   | Baloda Bazar | KATGI            |
| 19  | Raipur   | Baloda Bazar | LAWAN            |
| 20  | Raipur   | Baloda Bazar | PALARI           |
| 21  | Raipur   | Baloda Bazar | SARSIWA          |
| 22  | Raipur   | Baloda Bazar | SIMGA            |
| 23  | Sarguja  | Balrampur    | BALRAMPUR        |
| 24  | Sarguja  | Balrampur    | KUSMI            |
| 25  | Sarguja  | Balrampur    | RAJPUR           |
| 26  | Sarguja  | Balrampur    | RAMANUJGANJ      |
| 27  | Sarguja  | Balrampur    | WADRAFNAGAR      |
| 28  | Durg     | Bemetara     | BEMETARA (KOBIA) |
| 29  | Durg     | Bemetara     | BERLA            |
| 30  | Durg     | Bemetara     | DADHI            |
| 31  | Durg     | Bemetara     | DEVKAR           |
| 32  | Durg     | Bemetara     | NAVAGARH         |
| 33  | Durg     | Bemetara     | SAJA             |
| 34  | Durg     | Bemetara     | THAN KHAMHARIYA  |
| 35  | Bastar   | Bijapur      | BHAIRAMGARGH     |
| 36  | Bastar   | Bijapur      | BHOPALPATTANAM   |
| 37  | Bastar   | Bijapur      | BIJAPUR          |
| 38  | Bilaspur | Bilaspur     | BELTARA Part 2   |
| 39  | Bilaspur | Bilaspur     | BILHA Part 2     |

|    |          |           |   |
|----|----------|-----------|---|
| 40 | Bilaspur | Bilaspur  | BODRI Part 2                                      |
| 41 | Bilaspur | Bilaspur  | CHANTIDIH SABJI MANDI Part 1                      |
| 42 | Bilaspur | Bilaspur  | CHUCHUHIYA PARA Part 1                            |
| 43 | Bilaspur | Bilaspur  | GAURELA Part 2                                    |
| 44 | Bilaspur | Bilaspur  | KOTA Part 2                                       |
| 45 | Bilaspur | Bilaspur  | LINGIYADIH Part 1                                 |
| 46 | Bilaspur | Bilaspur  | LINKROAD Part 1                                   |
| 47 | Bilaspur | Bilaspur  | MADHUBAN Part 1                                   |
| 48 | Bilaspur | Bilaspur  | MALHAR Part 2                                     |
| 49 | Bilaspur | Bilaspur  | MANGALA BASTI Part 1                              |
| 50 | Bilaspur | Bilaspur  | MARWAHI Part 2                                    |
| 51 | Bilaspur | Bilaspur  | MASTURI Part 2                                    |
| 52 | Bilaspur | Bilaspur  | PARSADA Part 1                                    |
| 53 | Bilaspur | Bilaspur  | PENDRA Part 2                                     |
| 54 | Bilaspur | Bilaspur  | PREMIUM FL SHOP RAMA MAGNETO MALL BILASPUR Part 1 |
| 55 | Bilaspur | Bilaspur  | PURANA BAS STAND Part 1                           |
| 56 | Bilaspur | Bilaspur  | RANIGAON Part 2                                   |
| 57 | Bilaspur | Bilaspur  | SAKRI Part 2                                      |
| 58 | Bilaspur | Bilaspur  | SARKANDA Part 1                                   |
| 59 | Bilaspur | Bilaspur  | SENDRI Part 2                                     |
| 60 | Bilaspur | Bilaspur  | SIPAT Part 2                                      |
| 61 | Bilaspur | Bilaspur  | SIRGITTI Part 1                                   |
| 62 | Bilaspur | Bilaspur  | TAKHATPUR Part 2                                  |
| 63 | Bilaspur | Bilaspur  | VASUNDHARA NAGAR RING ROAD NO 2 Part 1            |
| 64 | Bilaspur | Bilaspur  | VYAPAR VIHAR Part 1                               |
| 65 | Bilaspur | Bilaspur  | YADUNANDAN NAGAR Part 1                           |
| 66 | Bastar   | Dantewada | BACHELI   |
| 67 | Bastar   | Dantewada | DANTEWADA   |
| 68 | Bastar   | Dantewada | HARAM   |
| 69 | Bastar   | Dantewada | KIRANDUL  |
| 70 | Raipur   | Dhamtari  | AAMDI   |
| 71 | Raipur   | Dhamtari  | BHAKHRA   |
| 72 | Raipur   | Dhamtari  | CHATI   |
| 73 | Raipur   | Dhamtari  | DANITOLA  |
| 74 | Raipur   | Dhamtari  | DHAMTARI MAIN                                     |
| 75 | Raipur   | Dhamtari  | KURUD   |
| 76 | Raipur   | Dhamtari  | MAGARLOD  |
| 77 | Raipur   | Dhamtari  | NAGRI   |
| 78 | Raipur   | Dhamtari  | SUNDARGANJ  |
| 79 | Durg     | Durg      | ACC CHOWK JAMUL                                   |
| 80 | Durg     | Durg      | AHIWARA   |
| 81 | Durg     | Durg      | ANDA  |
| 82 | Durg     | Durg      | BHILAI-3  |
| 83 | Durg     | Durg      | CHARODA   |
| 84 | Durg     | Durg      | CIVIC CENTER                                      |
| 85 | Durg     | Durg      | DHAMDHA   |
| 86 | Durg     | Durg      | DIPRAPARA   |
| 87 | Durg     | Durg      | GANJPARA DURG                                     |



|     |          |                |  |
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| 88  | Durg     | Durg           | JAMGAON  |
| 89  | Durg     | Durg           | JEWARSIRSA   |
| 90  | Durg     | Durg           | JUNWANI  |
| 91  | Durg     | Durg           | KATULBOD ROAD  |
| 92  | Durg     | Durg           | KHURSIPAR BHILAI                                     |
| 93  | Durg     | Durg           | KUMHARI  |
| 94  | Durg     | Durg           | MADODA   |
| 95  | Durg     | Durg           | NANDINI ROAD BHILAI                                  |
| 96  | Durg     | Durg           | NANKATTI   |
| 97  | Durg     | Durg           | NAYAPARA DURG  |
| 98  | Durg     | Durg           | PATAN  |
| 99  | Durg     | Durg           | POTIYA ROAD  |
| 100 | Durg     | Durg           | PREMIUM FL SHOP SURYA TREASURE ISLAND MALL<br>BHILAI |
| 101 | Durg     | Durg           | RISALI BHILAI  |
| 102 | Durg     | Durg           | SUPELA BHILAI  |
| 103 | Durg     | Durg           | TARANSPORT NAGAR SIKOLA                              |
| 104 | Durg     | Durg           | UTAI   |
| 105 | Raipur   | Gariyaband     | AMLIPADAR  |
| 106 | Raipur   | Gariyaband     | CHHURA   |
| 107 | Raipur   | Gariyaband     | FINGESHWAR   |
| 108 | Raipur   | Gariyaband     | GARIYABANDH  |
| 109 | Raipur   | Gariyaband     | MAINPUR  |
| 110 | Raipur   | Gariyaband     | RAJIM BAHYA  |
| 111 | Raipur   | Gariyaband     | SONAMUNDI  |
| 112 | Bastar   | Jagdapur       | HIKMI PARA   |
| 113 | Bastar   | Jagdapur       | KEVARAMUNDA  |
| 114 | Bastar   | Jagdapur       | NAYA BUS STAND                                       |
| 115 | Bilaspur | Janjgir Champa | ADBHAR Part 2  |
| 116 | Bilaspur | Janjgir Champa | AKALATARA Part 1                                     |
| 117 | Bilaspur | Janjgir Champa | BALODA Part 1  |
| 118 | Bilaspur | Janjgir Champa | BAMHANIDIH Part 2                                    |
| 119 | Bilaspur | Janjgir Champa | BHOJPUR CHAMPA Part 2                                |
| 120 | Bilaspur | Janjgir Champa | BIRRA Part 2   |
| 121 | Bilaspur | Janjgir Champa | CHAMPA Part 2  |
| 122 | Bilaspur | Janjgir Champa | CHORIYA Part 2                                       |
| 123 | Bilaspur | Janjgir Champa | DABHARA Part 2                                       |
| 124 | Bilaspur | Janjgir Champa | DHURKOT Part 1                                       |
| 125 | Bilaspur | Janjgir Champa | DUMARPARA Part 2                                     |
| 126 | Bilaspur | Janjgir Champa | HASAUD Part 2  |
| 127 | Bilaspur | Janjgir Champa | JAIJAI PUR Part 2                                    |
| 128 | Bilaspur | Janjgir Champa | KERA Part 2  |
| 129 | Bilaspur | Janjgir Champa | KOTMI Part 2   |
| 130 | Bilaspur | Janjgir Champa | KOTMI SONAR Part 1                                   |
| 131 | Bilaspur | Janjgir Champa | NAILA Part 1   |
| 132 | Bilaspur | Janjgir Champa | NAVAGARH Part 2                                      |
| 133 | Bilaspur | Janjgir Champa | NEW BUS STAND JANJGIR Part 1                         |
| 134 | Bilaspur | Janjgir Champa | PAMGARH Part 1                                       |
| 135 | Bilaspur | Janjgir Champa | POTA Part 2  |

|     |          |                |                  |
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| 136 | Bilaspur | Janjgir Champa | RAHAUD Part 1    |
| 137 | Bilaspur | Janjgir Champa | SAKTI Part 2     |
| 138 | Bilaspur | Janjgir Champa | SIVANI Part 2    |
| 139 | Bilaspur | Janjgir Champa | TARAUD Part 1    |
| 140 | Bilaspur | Janjgir Champa | TUNDRI Part 2    |
| 141 | Bilaspur | Janjgir Champa | TUSHMA Part 1    |
| 142 | Sarguja  | Jashpur        | BAGICHA          |
| 143 | Sarguja  | Jashpur        | JASHPUR          |
| 144 | Sarguja  | Jashpur        | KANSABEL         |
| 145 | Sarguja  | Jashpur        | KOTBA            |
| 146 | Sarguja  | Jashpur        | KUNKURI          |
| 147 | Sarguja  | Jashpur        | PATHALGAON       |
| 148 | Sarguja  | Jashpur        | TAPKARA          |
| 149 | Durg     | Kabirdham      | BODLA            |
| 150 | Durg     | Kabirdham      | DASHARANGPUR     |
| 151 | Durg     | Kabirdham      | KAWARDHA TOWN    |
| 152 | Durg     | Kabirdham      | KUNDA            |
| 153 | Durg     | Kabirdham      | MAVESH BAZAR     |
| 154 | Durg     | Kabirdham      | PANDATARAI       |
| 155 | Durg     | Kabirdham      | PANDRIYA DWITIYA |
| 156 | Durg     | Kabirdham      | PIPRIYA          |
| 157 | Durg     | Kabirdham      | PONDI            |
| 158 | Durg     | Kabirdham      | SAHASPUR LOHARA  |
| 159 | Bastar   | Kanker         | ANTAHGARH        |
| 160 | Bastar   | Kanker         | BANDE            |
| 161 | Bastar   | Kanker         | CHARAMA          |
| 162 | Bastar   | Kanker         | DURGKONDAL       |
| 163 | Bastar   | Kanker         | KANKER           |
| 164 | Bastar   | Kanker         | NARAYANPUR       |
| 165 | Bastar   | Kanker         | NARHARPUR        |
| 166 | Bastar   | Kanker         | PAKHANJUR        |
| 167 | Bastar   | Kondagaon      | FARASGAON        |
| 168 | Bastar   | Kondagaon      | KESHKAL          |
| 169 | Bastar   | Kondagaon      | KONDAGAON        |
| 170 | Bilaspur | Korba          | BANKI MONGARA    |
| 171 | Bilaspur | Korba          | BARPALI          |
| 172 | Bilaspur | Korba          | DEEPAKA          |
| 173 | Bilaspur | Korba          | GEVARA           |
| 174 | Bilaspur | Korba          | GOPAL PUR        |
| 175 | Bilaspur | Korba          | HARDI BAZAR      |
| 176 | Bilaspur | Korba          | KATGHORA         |
| 177 | Bilaspur | Korba          | KORBA            |
| 178 | Bilaspur | Korba          | LALGHAT          |
| 179 | Bilaspur | Korba          | LATA             |
| 180 | Bilaspur | Korba          | MUDAPAR          |
| 181 | Bilaspur | Korba          | NIHARIKA ROAD    |
| 182 | Bilaspur | Korba          | PALI             |
| 183 | Bilaspur | Korba          | PASAN            |

|     |          |            |                                |
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| 184 | Bilaspur | Korba      | PREMIUM FL SHOP NIHARIKA KORBA |
| 185 | Bilaspur | Korba      | RAJGAMAR                       |
| 186 | Bilaspur | Korba      | SARVMANGALA                    |
| 187 | Bilaspur | Korba      | TP NAGAR                       |
| 188 | Bilaspur | Korba      | UMARELI                        |
| 189 | Sarguja  | Koria      | BADABAZAR                      |
| 190 | Sarguja  | Koria      | BAIKUNTHPUR(TALWAPARA)         |
| 191 | Sarguja  | Koria      | CHARCHA KOLRI                  |
| 192 | Sarguja  | Koria      | DOMANHILL                      |
| 193 | Sarguja  | Koria      | GODRIPARA                      |
| 194 | Sarguja  | Koria      | JANAKPUR(PANDRATOLI)           |
| 195 | Sarguja  | Koria      | KATKONA                        |
| 196 | Sarguja  | Koria      | KELHARI                        |
| 197 | Sarguja  | Koria      | KHONGAPANI                     |
| 198 | Sarguja  | Koria      | MANENDRAGARH                   |
| 199 | Sarguja  | Koria      | PANDOPARA                      |
| 200 | Sarguja  | Koria      | PATNA(CHIKMAPARA)              |
| 201 | Sarguja  | Koria      | PODI COLORY                    |
| 202 | Sarguja  | Koria      | PONDRIHILL                     |
| 203 | Raipur   | Mahasamund | BAGHBAHARA                     |
| 204 | Raipur   | Mahasamund | BASANA                         |
| 205 | Raipur   | Mahasamund | BHANVARPUR                     |
| 206 | Raipur   | Mahasamund | CHHUIPALI                      |
| 207 | Raipur   | Mahasamund | EKTA CHAUK                     |
| 208 | Raipur   | Mahasamund | GARDHFULJHAR                   |
| 209 | Raipur   | Mahasamund | JHALAP                         |
| 210 | Raipur   | Mahasamund | KOMAKHAN                       |
| 211 | Raipur   | Mahasamund | LAXMIPUR                       |
| 212 | Raipur   | Mahasamund | PIRDA                          |
| 213 | Raipur   | Mahasamund | PITHAURA                       |
| 214 | Raipur   | Mahasamund | SARAIPALI                      |
| 215 | Raipur   | Mahasamund | SIRPUR                         |
| 216 | Raipur   | Mahasamund | SITLINALA                      |
| 217 | Raipur   | Mahasamund | TUMGAON                        |
| 218 | Bilaspur | Mungeli    | AKHARAR                        |
| 219 | Bilaspur | Mungeli    | DAUPARA                        |
| 220 | Bilaspur | Mungeli    | GODKHAMHI                      |
| 221 | Bilaspur | Mungeli    | LORMI                          |
| 222 | Bilaspur | Mungeli    | MUNGELI                        |
| 223 | Bilaspur | Mungeli    | PATHRIYA                       |
| 224 | Bilaspur | Mungeli    | SARGAON                        |
| 225 | Bastar   | Narayanpur | NARAYANPUR                     |
| 226 | Bilaspur | Raigarh    | BARAMKELA                      |
| 227 | Bilaspur | Raigarh    | CHAKRADHAR ROAD                |
| 228 | Bilaspur | Raigarh    | CHHAL                          |
| 229 | Bilaspur | Raigarh    | DHARAMJAIGARH                  |
| 230 | Bilaspur | Raigarh    | GHARGHODA                      |
| 231 | Bilaspur | Raigarh    | JAMGAON                        |

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| 232 | Bilaspur | Raigarh | JUTEMILL  |
| 233 | Bilaspur | Raigarh | KAAPU   |
| 234 | Bilaspur | Raigarh | KHARSIA   |
| 235 | Bilaspur | Raigarh | KIRODIMAL CHOWK                                       |
| 236 | Bilaspur | Raigarh | KODATARAI   |
| 237 | Bilaspur | Raigarh | KOKDITARAI  |
| 238 | Bilaspur | Raigarh | KOSIR   |
| 239 | Bilaspur | Raigarh | KUDUMKELA   |
| 240 | Bilaspur | Raigarh | LAILUNGA  |
| 241 | Bilaspur | Raigarh | POLICE PETROL PUMP ROAD                               |
| 242 | Bilaspur | Raigarh | PUSSORE   |
| 243 | Bilaspur | Raigarh | RENGALPALI  |
| 244 | Bilaspur | Raigarh | SARANGARH   |
| 245 | Bilaspur | Raigarh | SARANGARH BYPASS                                      |
| 246 | Bilaspur | Raigarh | SARIYA  |
| 247 | Bilaspur | Raigarh | SONIYANAGAR   |
| 248 | Bilaspur | Raigarh | SUBHASH CHOWK   |
| 249 | Bilaspur | Raigarh | TAMNAR  |
| 250 | Bilaspur | Raigarh | TIMARLAGA   |
| 251 | Raipur   | Raipur  | ARANG Part 3  |
| 252 | Raipur   | Raipur  | BHANPURI(GUDHIYARI) Part 1                            |
| 253 | Raipur   | Raipur  | BHATAGAON Part 2                                      |
| 254 | Raipur   | Raipur  | BIGAON Part 1   |
| 255 | Raipur   | Raipur  | DUMARTARAI Part 2                                     |
| 256 | Raipur   | Raipur  | FAFADIH Part 1  |
| 257 | Raipur   | Raipur  | GOGAV Part 1  |
| 258 | Raipur   | Raipur  | GULLU Part 3  |
| 259 | Raipur   | Raipur  | HIRAPUR Part 1  |
| 260 | Raipur   | Raipur  | KADARCHOWK Part 2                                     |
| 261 | Raipur   | Raipur  | KATORATALAB Part 2                                    |
| 262 | Raipur   | Raipur  | KHAMTARAI Part 1                                      |
| 263 | Raipur   | Raipur  | KHARORA Part 3  |
| 264 | Raipur   | Raipur  | KOTA Part 1   |
| 265 | Raipur   | Raipur  | KURRA(GUDHIYARI) Part 3                               |
| 266 | Raipur   | Raipur  | LABHANDI Part 2                                       |
| 267 | Raipur   | Raipur  | LAKHENAGAR Part 2                                     |
| 268 | Raipur   | Raipur  | MALVIYA ROAD Part 2                                   |
| 269 | Raipur   | Raipur  | MANA Part 3   |
| 270 | Raipur   | Raipur  | MANDIR HASOUD Part 3                                  |
| 271 | Raipur   | Raipur  | MOTORSTAND Part 2                                     |
| 272 | Raipur   | Raipur  | MOWA Part 1   |
| 273 | Raipur   | Raipur  | NAWAPARA Part 3                                       |
| 274 | Raipur   | Raipur  | NEWRA(TILDA) Part 3                                   |
| 275 | Raipur   | Raipur  | PANDRI Part 2   |
| 276 | Raipur   | Raipur  | PREMIUM FL SHOP AMBUJA CITY CENTER MALL Part 1        |
| 277 | Raipur   | Raipur  | PREMIUM FL SHOP CITY CENTER MALL Part 2               |
| 278 | Raipur   | Raipur  | PREMIUM FL SHOP CIVIL LINE (KATORA TALAB) Part 2      |
| 279 | Raipur   | Raipur  | PREMIUM FL SHOP COMMERCIAL COMPLEX NAYA RAIPUR Part 3 |

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| 280 | Raipur  | Raipur      | PREMIUM FL SHOP TATYAPARA RAIPUR Part 2 |
| 281 | Raipur  | Raipur      | PURANIBASTI Part 2                      |
| 282 | Raipur  | Raipur      | RAJENDRANAGAR Part 2                    |
| 283 | Raipur  | Raipur      | SADDU Part 1                            |
| 284 | Raipur  | Raipur      | SANTOSHI NAGAR Part 2                   |
| 285 | Raipur  | Raipur      | SARONA MARG(RAIPURA) Part 2             |
| 286 | Raipur  | Raipur      | SHANKAR NAGAR Part 1                    |
| 287 | Raipur  | Raipur      | SILTARA Part 3                          |
| 288 | Raipur  | Raipur      | STATION ROAD Part 2                     |
| 289 | Raipur  | Raipur      | TATIBANDH Part 2                        |
| 290 | Raipur  | Raipur      | TATIBANDH(DUNDA) Part 2                 |
| 291 | Raipur  | Raipur      | TELIBANDHA Part 1                       |
| 292 | Raipur  | Raipur      | TIKRAPARA Part 2                        |
| 293 | Raipur  | Raipur      | URLA ABHANPUR Part 3                    |
| 294 | Raipur  | Raipur      | VYASTALAB Part 1                        |
| 295 | Durg    | Rajnandgaon | AMBAGARH CHOWKI                         |
| 296 | Durg    | Rajnandgaon | BAGNADI                                 |
| 297 | Durg    | Rajnandgaon | BELGAON                                 |
| 298 | Durg    | Rajnandgaon | CHHUIKHADAN                             |
| 299 | Durg    | Rajnandgaon | DONGARGAON                              |
| 300 | Durg    | Rajnandgaon | GANDAI                                  |
| 301 | Durg    | Rajnandgaon | KHAIRAGARH                              |
| 302 | Durg    | Rajnandgaon | MANDI BYPASS                            |
| 303 | Durg    | Rajnandgaon | MANPUR                                  |
| 304 | Durg    | Rajnandgaon | PREMIUM FL SHOP KAURINBHATHA GREENHIGHT |
| 305 | Durg    | Rajnandgaon | REWADIH BYPASS ROAD                     |
| 306 | Durg    | Rajnandgaon | SOMANI                                  |
| 307 | Durg    | Rajnandgaon | SOMANI(PURV)                            |
| 309 | Sarguja | Sarguja     | BATOLI                                  |
| 310 | Sarguja | Sarguja     | BAURIPARA KHAIRBAR ROAD AMBIKAPUR       |
| 311 | Sarguja | Sarguja     | GANGAPUR AMBIKAPUR                      |
| 312 | Sarguja | Sarguja     | LAKHANPUR                               |
| 313 | Sarguja | Sarguja     | SITAPUR                                 |
| 314 | Sarguja | Sarguja     | SUBHASH NAGAR AMBIKAPUR                 |
| 315 | Bastar  | Sukma       | KONTA                                   |
| 316 | Bastar  | Sukma       | SUKMA                                   |
| 317 | Sarguja | Surajpur    | BHAIYATHAN                              |
| 318 | Sarguja | Surajpur    | BHATGAON                                |
| 319 | Sarguja | Surajpur    | LATORI                                  |
| 320 | Sarguja | Surajpur    | PRATAPPUR                               |
| 321 | Sarguja | Surajpur    | PREMNANGAR                              |
| 322 | Sarguja | Surajpur    | RAMANUJ NAGAR                           |
| 323 | Sarguja | Surajpur    | SHIVNANDANPUR                           |
| 324 | Sarguja | Surajpur    | SURAJPUR                                |

