

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/2019-20/2E

Dated: 24-10-2019

DATE OF ISSUE OF TENDER	:	24-10-2019
LAST DATE AND TIME OF SUBMISSION OF TENDER DOCUMENT	:	05-11-2019, 3-00PM
DATE AND TIME OF OPENING THE TECHNICAL BID	:	05-11-2019, AT 4:00 PM
TENDER COST		Rs 10,000/-

Tender can be downloaded from Excise Department Website: <https://excise.cg.nic.in/csmc/>

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 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 standing of the firm must be 05 years or more as per ICAI Firm Constitution Certificate as on 01.01.2019.
- 2.3. The firm must consist of minimum 03 full time Chartered Accountants as partner of the Firm as on 01.01.2019.
- 2.4. The Average Turnover of the Firm for the last 03 financial years must be INR 50 Lakhs for Raipur, Bilaspur & Durg division.
- 2.5. The Average Turnover of the Firm for the last 03 financial years must be INR 20 Lakhs for Bastar & Sarguja division.
- 2.6. The firm of Chartered Accountants can apply for Audit of Shops for maximum 02 Divisions.
- 2.7. 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. In case the firm of Chartered Accountants is not having office in Chhattisgarh, the firm has to open office in the division concerned within 10 days of issue of letter of intent.

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 05-11-2019 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 05-11-2019, 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 propriety 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
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**A For membership*

(Seal of the Firm)

B For issue of certificate of practice

Place:

Date:

Enclosures: _____ Pages

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

Annexure-I

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
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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.

Name of Division	ITEMS	Rate offered
(1)	(2)	(3)
_____	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

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 BHILAI
101	Durg	Durg	RISALI BHILAI
102	Durg	Durg	SUPELA BHILAI
103	Durg	Durg	TARANSPORE 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	Jagdalpur	HIKMI PARA
113	Bastar	Jagdalpur	KEVARAMUNDA
114	Bastar	Jagdalpur	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	JAIJAIPUR 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

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	MAVESHI 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

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

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

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

