

Sultan Chand & Sons



Company Law and Secretarial Practice

N D Kapoor



Company Law & Secretarial Practice

Including Companies (Amendment) Act, 2019

For B.Com., B.Com. (Corporate Secretaryship), M.Com., IPCC, CS & LLB Examinations

N.D. KAPOOR

*Formerly, Head of the Department of Commerce
Hans Raj College, University of Delhi, Delhi*



SULTAN CHAND & SONS

Educational Publishers
New Delhi

SULTAN CHAND & SONS

Educational Publishers

23, Daryaganj, New Delhi-110 002

Phones : 23281876, 23243183, 23247051, 23266105, 23277843

E-mail : sultanchand74@yahoo.com; info@sultanchandandsons.com

Fax : 011-23266357; Website : www.sultanchandandsons.com

ISBN : 978-93-5161-167-7 (TC-288)

Price : ₹ 495.00

Thirty-first Revised Edition : 2020

EVERY GENUINE COPY OF THIS BOOK HAS A HOLOGRAPHIC FILM



In our endeavour to protect you against counterfeit/fake books, we have pasted a holographic film over the cover of this book. The hologram displays the full visual image, unique 3D multi-level, multi-colour effects of our logo from different angles when tilted or properly illuminated under a single light source, such as 3D depth effect, kinetic effect, pearl effect, gradient effect, trailing effect, emboss effect, glitter effect, randomly sparking tiny dots, micro text, etc.

A fake hologram does not display all these effects.

Always ask the bookseller to put his stamp on the first page of this book.

All Rights Reserved: No part of this book, including its style and presentation, may be reproduced, stored in a retrieval system, or transmitted in any form or by any means—electronic, mechanical, photocopying, recording or otherwise without the prior written consent of the Publishers. Exclusive publication, promotion and distribution rights reserved with the Publishers.

Warning : The doing of an unauthorised act in relation to a copyright work may result in both civil claim for damages and criminal prosecution.

Special Note : Photocopy or Xeroxing of educational books without the written permission of Publishers is illegal and against Copyright Act. Buying and selling of pirated books is a criminal offence. Publication of key to this is strictly prohibited.

General : While every effort has been made to present authentic information and avoid errors, the author and the publishers are not responsible for the consequences of any action taken on the basis of this book.

Limits of Liability/Disclaimer of Warranty : The publisher and the author make no representation or warranties with respect to the accuracy or completeness of the contents of this work and specifically disclaim all warranties, including without limitation warranties of fitness for a particular purpose. No warranty may be created or extended by sales or promotional materials. The advice and strategies contained herein may not be suitable for every situation. This work is sold with the understanding that the publisher is not engaged in rendering legal or other professional services. If professional assistance is required, the services of a competent professional person should be sought. Neither the publisher nor the author shall be liable for damage arising herefrom.

Disclaimer : The publisher have taken all care to ensure highest standard of quality as regards typesetting, proofreading, accuracy of textual material, printing and binding. However, they accept no responsibility for any loss occasioned as a result of any misprint or mistake found in this publication.

Author's Acknowledgement : The writing of a Textbook always involves creation of a huge debt towards innumerable author's and publications. We owe our gratitude to all of them. We acknowledge our indebtedness in extensive footnotes throughout the book. If, for any reason, any acknowledgement has been left out we beg to be excused. We assure to carry out correction in the subsequent edition, as and when it is known.

Printed at : Sanjay Printers, UP



Preface

To the Thirty-first Revised Edition

We have great pleasure in presenting the Thirty-first Revised Edition of the book entitled “Company Law & Secretarial Practice” with Companies Act, 2013 (Schedules) which has been thoroughly updated and amended up to 2019 to our esteemed readers. The salient features of the present edition are as follows :

1. The book is divided into two parts volume I Company Law contains 32 chapters and volume II Secretarial Practice contains 10 chapters.
2. To improve the grasps and understanding of the subject-matter, more questions like – 270 Test Questions; 67 Practical Problems (with Hints and Solutions); 79 short Answer & Objective Type Question; 48 Multiple Choice Questions have been added.
3. Presentation of Examples (10); Illustrative cases (12) etc., have been highlighted in indention and different type face to make it more reader friendly.
4. New typography of the book makes the book strain-free and reader friendly.
5. University Questions Papers have been added at the end of the book to give an idea about the pattern of questions asked.

We acknowledge with gratitude the helps received from scholars, friends and well-wishers at the various stages of preparation of this Edition. Suggestions are invited to further improve the book. Kindly share your views at info@sultanchandandsons.com.

Editorial Team
Sultan Chand & Sons

To the Thirteenth Revised Edition

The Supplement on COMPANIES ACT, 2013, made effective from 1st April, 2014 is being issued with the book.

India has about eight lakh companies at work spread throughout the country. Large numbers of new companies are incorporated every year. 22 Registrars of Companies with limited infrastructure were handicapped in administration of company law in such large no of companies. To ensure proper enforcement of end compliance with provisions of Companies Act, MCA-21 has made it mandatory for all companies, including private companies, to obtain an COMPANY IDENTIFICATION NUMBER (CIN).

The Companies (Amendment) Act 2006 had made Director Identification Number (DIN) mandatory for all existing and future directors on Company Board. It is discussed in Chapter 16 on “Company Management”. It will help the Government to keep track of the people who run the companies and facilitate legal action against defaulting directors.

The Companies (Amendment) Act 2006 had also made ELECTRONIC FILING of Statutory Documents and other transactions mandatory under the Project termed as MCA-21. MCA-21 Project covers the following matters :

- Registration and incorporation of new companies
- Filling of Annual Returns and Balance Sheets
- Filling of forms for change of name/address/director’s details
- Registration, modification and verification of charges
- Inspection of documents
- Issue of certified copies
- Applications for permissions required under various provisions of Company Law
- Approvals from Central Government, Regional Director and ROC
- Investor Grievance Redressal.

This Project MCA-21 has great significance.

N.D. Kapoor



Brief Contents

Volume I – COMPANY LAW

1. Nature of Company	1
2. Kinds of Companies	11
3. Formation of Company	26
4. Memorandum of Association	40
5. Articles of Association	49
6. Prospectus	58
7. Share Capital and Debentures	81
8. Acceptance of Deposits by Companies	101
9. Registration of Charges	104
10. Management and Administration	109
11. Declaration and Payment of Dividend	125
12. Accounts of Companies	127
13. Audit and Auditors	136
14. Appointment of Directors	147
15. Meeting of Board and its Powers	161
16. Appointment and Remuneration of Managerial Personnel	179
17. Inspection, Inquiry and Investigation	188
18. Compromises, Arrangements and Amalgamations	201
19. Prevention of Oppression and Mismanagement	216
20. Registered Valuers	223
21. Removal of Names of Companies from the Register of Companies	224
22. Winding Up	227
23. Companies Authorised to Register under Companies Act	261
24. Companies Incorporated Outside India	265
25. Government Companies	271

26. Registration Offices and Fees	272
27. Companies to Furnish Information or Statistics	276
28. <i>Nidhi</i>	277
29. National Company Law Tribunal and Appellate Tribunal	278
30. Special Courts	281
31. Miscellaneous	283
32. The Companies Act, 2013 (Schedules)	291

Volume II – Secretarial Practice

1. Secretary	1-21
2. Meetings and Proceedings	22-60
3. Motions and Resolutions	61-70
4. Agenda and Minutes	71-81
5. Company Managament	82-122
6. Accounts and Auditors	123-140
7. Winding Up	141-166
8. Compromises, Arrangements and Reconstructions	167-179
9. Company Correspondence	180-193
10. Reports	194-202
University Questions Papers	203-208



Contents

Volume I – COMPANY LAW

1. Nature of Company	1-10
Definition of Company Characteristics of a Company Lifting or Piercing the Corporate Veil Company Distinguished from Partnership Company Law in India Test Questions Practical Problems	
2. Kinds of Companies	11-25
Classification on the Basis of Incorporation Classification on the Basis of Liability Classification on the Basis of Number of Members Classification on the Basis of Control Classification on the Basis of Ownership Associations Not For Profit (Sec. 8 of Companies Act, 2013) One-person Company [Sec. 2 (62) Means a Company which has only One Person as a Member] Prohibition of Large Partnerships (Sec. 464 of Companies Act, 2013) Test Questions Practical Problems	
3. Formation of Company	26-39
MCA-21 – Electronic Filing of Forms form 15-9-2006 Incorporation of Company Certificate of Incorporation Commencement of Business Promoter Pre-incorporation or Preliminary Contracts Provisional Contracts Test Questions Practical Problems	
4. Memorandum of Association	40-48
Fundamental Document Contents of Memorandum (Sec. 4, Companies Act, 2013) Alteration of Memorandum Doctrine of <i>Ultra Vires</i> Test Questions Practical Problems	
5. Articles of Association	49-57
Contents of Articles Alteration of Articles Articles and Memorandum – Their Relation Legal Effect of Memorandum and Articles Constructive Notice of Memorandum and Articles Doctrine of Indoor Management Test Questions Practical Problems	

6. Prospectus	58-80
SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 Definition Contents of Prospectus/Disclosures in Prospectus Concept of Dematerialised Shares (Section 29 of the Companies Act, 2013) Book Building Misstatements in Prospectus and their Consequences Civil Liability (Sec. 35, New Companies Act) Sec. 34 (New Companies Act) Test Questions Practical Problems	
7. Share Capital and Debentures	81-100
Test Questions Practical Problems	
8. Acceptance of Deposits by Companies	101-103
Test Questions	
9. Registration of Charges	104-108
10. Management and Administration	109-124
11. Declaration and Payment of Dividend	125-126
12. Accounts of Companies	127-135
13. Audit and Auditors	136-146
14. Appointment of Directors	147-160
Appointment and Qualifications of Directors (Section 149) Manner of Selection of Independent Directors and Maintenance of Data Bank of Independent Directors (Section 150) Director Identification Number (DIN)	
15. Meeting of Board and its Powers	161-178
16. Appointment and Remuneration of Managerial Personnel	179-187
17. Inspection, Inquiry and Investigation	188-200
18. Compromises, Arrangements and Amalgamations	201-215
Procedural Formalities in Respect of Compromise, Arrangement, Etc. (Section 230) Order of the Tribunal Sanctioning the Amalgamation or Demerger – Sub-Section (3) of Section 232 Approval Under Sections 230 to 232 Covers a Wide Spectrum of Company Reorganisation and Restructuring Test Questions Practical Problems	
19. Prevention of Oppression and Mismanagement	216-222
Test Questions Practical Problems	
20. Registered Valuers	223
21. Removal of Names of Companies from the Register of Companies	224-226
22. Winding Up	227-260
Meaning of Winding Up Winding up by the Tribunal (Section 271-303) Official Liquidators Test Questions Practical Problems	

23. Companies Authorised to Register under Companies Act	261-264
Companies Authorised to Register under Companies Act	
24. Companies Incorporated Outside India	265-270
25. Government Companies	271
26. Registration Offices and Fees	272-275
27. Companies to Furnish Information or Statistics	276
28. Nidhi	277
29. National Company Law Tribunal and Appellate Tribunal	278-280
30. Special Courts	281-282
31. Miscellaneous	283-290
32. The Companies Act, 2013 (Schedules)	291-334

Volume II – Secretarial Practice

1. Secretary	1-21
Secretary Defined Types of Secretaries Company Secretary Appointment of Secretary Specimen of Agreement with the Secretary Right, Duties and Liabilities of Secretary Test Questions Short Answer and Objective Type Questions	
2. Meetings and Proceedings	22-60
SS-2 Secretarial Standard on General Meetings Effective Date Annual General Meeting (Sec. 96) Extraordinary General Meeting (Sec. 100) Class Meetings of Shareholders Board Meetings Meetings of Creditors and Debenture-holders Convening and Conduct of Meetings and Requisites of Meeting Proper Authority Notice of Meetings Quorum for Meeting (Sec. 103) Chairman of Meetings (Sec. 104) Minutes of Meetings (Secs. 118 to 119) Proxies (Sec. 105) Voting and Poll Test Questions Short Answer and Objective Type Questions	
3. Motions and Resolutions	61-70
Motions Resolutions (Secs. 111, 114, 115, 116 and 117) Kinds of Resolutions Circulation of Member's Resolutions (Sec. 111) Registration of Resolutions and Agreements (Sec. 117) Invalid Resolutions Test Questions Short Answer and Objective Type Questions	
4. Agenda and Minutes	71-81
Agenda Minutes Kinds of Minutes Test Questions Short Answer and Objective Type Questions	
5. Company Management	82-122
Directors Number of Directors Appointment of Directors Position of Directors Right to Increase the Number of Directors (Sec. 149) Vacation of Office By Directors (Sec. 167) Removal of Directors Managerial Remuneration Register of Directors and their Shareholdings and their Meetings Meetings of Directors (Secs. 173 and 174) Powers of Directors Political Contributions (Sec. 182) Duties of Directors Directors' Duty of Disclosure	

(Secs. 184, 188 and 190) Disabilities of Directors Managing Director Manager Secretary Test Questions Short Answer and Objective Type Questions	
6. Accounts and Auditors	123-140
Statutory Books Books of Account (Sec. 128) Annual Accounts and Balance Sheet Statistical Books Auditors Qualifications and Disqualifications of an Auditor (Sec. 141) Appointment, Removal and Remuneration of Auditors (Secs. 139, 140, 141 and 142) Rights, Powers and Duties of Auditors (Sec. 143) Test Questions	
7. Winding Up	141-166
Modes of Winding Up Winding Up by the Tribunal Petition Procedure For Winding Up Consequences of Winding Up Order Procedure of Winding Up By the Tribunal Contributory General Power of the Tribunal Voluntary Winding Up Types of Voluntary Winding Up Members' Voluntary Winding Up Creditors' Voluntary Winding Up Winding Up of Unregistered Companies Consequences of Winding Up Test Questions Short Answer and Objective Type Questions	
8. Compromises, Arrangements and Reconstructions	167-179
Compromise Compromise When a Company is a Going Concern (Sec. 230) Compromise During the Winding Up of a Company Merger and Amalgamation (Sec. 232) Amalgamation of Companies in Public Interest (Sec. 237) Test Questions Practical Problems	
9. Company Correspondence	180-193
General Observations Classification of Letters Company Correspondence Some Specimen Letters Test Questions	
10. Reports	194-202
What is a 'Report'? Types of Reports Duties of Secretary General Hints on the Preparation of Reports Planning a Report Test Questions Short Answer and Objective Type Questions	
University Questions Papers	203-208



Syllabus

CORE PAPER II – COMPANY LAW AND SECRETARIAL PRACTICE – I

Unit – I : Evolution of Company Law – Meaning and Characteristics of a Company – New concept in modern company law – Comparative analysis and benefits of different business models – Illegal Association – Lifting of Corporate Veil. Role and Importance of Company Secretary – Key Managerial Personnel – Compliance Officer – Compulsory Appointment – Qualification and Disqualification – Powers, duties, and responsibilities of Secretary – Resignation and removal of Company Secretary – Officer in default.

Unit – II : Incorporation of Company – Memorandum and Articles of Association – Provision for Entrenchment – effect of registration – Commencement of business – Alteration of Memorandum and Articles of Association – Doctrine of Constructive notice-*Ultra vires* and Indoor Management – Duties of Company Secretary in the formation and Incorporation of company.

Unit – III : Prospectus – Matters to be stated in the prospectus – Offer of Securities for sale – Shelf prospectus – Red herring prospectus – Civil and Criminal Liability for misstatement of prospectus – Statement in lieu of prospectus – Punishment for Personation for acquisition of securities – Global Depository Receipt – Securities and Exchange Board (SEBI) – Powers to regulate issue and transfer of Securities – Private placement – Role of secretary in the issue of Prospectus.

Unit IV : Share Capital – Meaning and Kinds – Alteration of Capital – Issue of further Capital, Rights issue, Bonus issue, Private and Preferential allotment – rules and regulations relating to the issue of capital – Role of Company Secretary in the issue of capital – Dematerialization and Re-materialization of securities – Reduction of Share capital and the procedure there for – Buy back of securities – Issue of share capital at a premium and discount – Rules relating to the same.

Unit V : Meaning of the term member and difference between a member and shareholder and contributory. How to become a member – rights and responsibilities of a member Transfer and Transmission of Shares (including depository mode) – Nomination and its importance – Who can be admitted as a member – Manner of becoming a member – Can a member be removed – Statutory register to be maintained – Electronic mode.

CORE PAPER VI – COMPANY LAW & SECRETARIAL PRACTICE – II

Unit I – BORROWING POWERS : Methods of raising funds – Powers of the Board and Shareholders – Deposit versus Debentures rules and regulations relating to raising funds through deposits and debentures — Kinds of Debentures – Creations of Charge – modification and satisfaction of charge – Role and Responsibilities of Company Secretary – Difference between Share and Debenture and its holder.

Unit II – COMPANY MANAGEMENT : Board – Directors – Kinds of Directors Requirements of Women Director and importance of Independent Director – Director Identification Number and its significance Qualification and Disqualification – Retirement – Resignation – Removal and Vacation of office of Director – Duties of Directors-Code of Conduct – Key Managerial Personnel – Whole time key managerial personnel – Appointment and Remuneration.

Unit III – MEETINGS and PROCEDURES : Board Meeting – Committee Meeting – Mandatory Committees and its importance- role and Composition – Powers of the Board and Video Conference – Notice, Agenda and Minutes – Role of Company Secretary. Shareholders Meeting – Kinds of Meetings and the Compliance of Legal requirement – Electronic Voting – Postal Ballot – Role of Company Secretary – Rules relating to general meetings – Kinds of Resolutions.

Unit IV – DIVIDENDS, ACCOUNTS and AUDIT : Declaration and Payment of dividend and the legal procedure and compliance requirement. Appointment of auditors – Internal and Branch audit, Statutory audit, Secretarial Audit – Importance Eligibility, Qualification and Disqualifications – Remuneration – Powers and Duties prohibited Services Auditors report.

Unit V – WINDING UP : Corporate restructuring Special Courts Mediation and conciliation Panel Class action – Modes of Winding up – National Company Law Tribunal (NCLT) – Corporate Governance.

Feedback Prize Contest

NO ENTRY FEE

We propose to mail to our readers a 'Supplement' relevant to the subject-matter of this book or 'A Word about Your Career' or 'Pearls of Wisdom' or 'Secrets of Success' on receipt of your 'Feedback'. Further, you can win a prize too!! For this purpose, please fill this coupon and send it along with your 'Feedback' to us at **M/s Sultan Chand & Sons, 23, Daryaganj, New Delhi-110 002**, at an early date. To avoid duplication, please inform what you had received earlier. This is without obligation.

How did you come to know of this book : Recommended by your Teacher/Friend/Bookseller/
Advertisement

Date of Purchase

Year/Edition of the book purchased by you

Month and Year of your next examination

Name and Address of the Supplier

.....

Name of the Teacher who recommended you this book

Name and Address of your Institution

.....

Your Name

Your Residential Address

.....

Course for which you are studying

Please enclose latest Syllabus/Question Paper

You bought this book because

.....

.....

PLEASE CUT ALONG THIS LINE AND MAIL TO US

Feedback

Now You Can Win a Prize Too!!

Dear Reader

Reg. *Company Law & Secretarial Practice (Edition 2020)* by N.D. Kapoor

Has it occurred to you that you can do to the students/the future readers a favour by sending your suggestions/comments to improve the book? In addition, a surprise gift awaits you if you are kind enough to let us have your frank assessment, helpful comments/specific suggestions in detail about the book on a separate sheet as regards the following :

1. Which topics of your syllabus are inadequately or not discussed in the book from the point of view of your examination?

.....
.....
.....

2. Is there any factual inaccuracy in the book? Please specify.

.....
.....
.....

3. What is your assessment of this book as regards the presentation of the subject-matter, expression, precision and price in relation to other books available on this subject?

.....
.....
.....

4. Which competing books you regard as better than this? Please specify their authors and publishers.

1.
2.
3.

5. Any other suggestion/comment you would like to make for the improvement of the book.

.....
.....
.....

Further, you can win a prize for the best criticism on presentation, contents or quality aspect of this book with useful suggestions for improvement. The prize will be awarded each month and will be in the form of our publications as decided by the Editorial Board.

Please feel free to write to us if you have any problem, complaint or grievance regarding our publications or a bright idea to share. We work for you and your success and your Feedback are valuable to us.

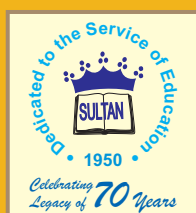
Thanking you.

Yours faithfully,
Sultan Chand & Sons

Sultan Chand & Sons Books for B.Com & BBM / BBA / BBS of All Indian Universities Diploma in Commercial Practice of various Polytechnics



Management	L.M. Prasad	<i>Principles and Practice of Management</i>	Quantitative Techniques	S.P. Gupta	<i>Statistical Methods</i>
	L.M. Prasad	<i>Organizational Behaviour</i>		S.P. Gupta & M.P. Gupta	<i>Business Statistics</i>
	L.M. Prasad	<i>Human Resource Management</i>		Kanti Swaroop	<i>Operations Research</i>
	L.M. Prasad	<i>Strategic Management</i>		V.K. Kapoor	<i>Operations Research</i>
	Y.K. Bhushan	<i>Fundamentals of Business Organisation & Management</i>		D.C. Sancheti & V.K. Kapoor	<i>Business Mathematics</i>
	C.B. Gupta	<i>Business Organisation & Management</i>		D.C. Sancheti & V.K. Kapoor	<i>Statistics</i>
	C.B. Gupta	<i>Business Management</i>		S.P. Gupta, Man Mohan & P.K. Gupta	<i>Business Statistics & Operations Research</i>
	C.B. Gupta	<i>Management Theory & Practice</i>			
	C.B. Gupta & Rajan Nair	<i>Marketing Management</i>			
	C.B. Gupta	<i>Human Resource Management</i>			
Accounting	Rajendra Pal and Koralhalli	<i>Essentials of Business Communication</i>	Law	N.D. Kapoor	<i>Elements of Mercantile Law</i>
	P.K. Ghosh	<i>Strategic Planning & Management</i>		N.D. Kapoor	<i>Elements of Company Law</i>
	D.D. Sharma	<i>Marketing Research</i>		N.D. Kapoor	<i>Elements of Industrial Law</i>
	P.C. Tripathi	<i>Personnel Management and Industrial Relations</i>		N.D. Kapoor	<i>Business Law (AP, Telangana University)</i>
	S.N. Maheshwari	<i>Basic Financial Management</i>		N.D. Kapoor	<i>Business Law (Madras University)</i>
	R.P. Rustagi	<i>Basic Financial Management</i>		N.D. Kapoor	<i>Business Law, B.Com. (Hons.), and BBA as per IP University</i>
	Dinkar Pagare	<i>Business Management</i>		N.D. Kapoor	<i>Business Law B.Com (Hons.) & SOL, Delhi University</i>
	Dinkar Pagare	<i>Business Organisation & Management</i>		G.K. Kapoor & Sanjay Dhamija	<i>Business Laws</i>
	S.V. Srinivasa Vallabhan	<i>Computer Applications in Business</i>		G.K. Kapoor & Sanjay Dhamija	<i>Corporate Law</i>
				N.D. Kapoor	<i>Company Law & Secretarial Practice</i>
Accounting	R.L. Gupta & V.K. Gupta	<i>Principles and Practice of Accountancy</i>	Economics	P.N. Varshney	<i>Managerial Economics</i>
	R.L. Gupta & M. Radhaswamy	<i>Advanced Accountancy, Volumes I & II</i>		Sundharam & Varshney	<i>Managerial Economics</i>
	R.L. Gupta & M. Radhaswamy	<i>Corporate Accounting</i>		Pagare Dinkar	<i>Indian Economy</i>
	S.P. Iyenger	<i>Cost Accounting</i>		Preeti Rani Mittal & Anshika Bansal	<i>Indian Financial System</i>
	V.K. Saxena & C.D. Vashist	<i>Cost Accounting</i>			
	S.N. Maheshwari	<i>Fundamentals of Cost Accounting</i>		P.L. Mehta	<i>Economic Analysis</i>
	S.N. Maheshwari	<i>Problems & Solutions in Cost Accounting</i>		R.L. Varshney & K.L. Maheshwari	<i>Financial Services</i>
	S.N. Maheshwari	<i>Elements of Management Accounting</i>		I.C. Dhingra	
	S.N. Maheshwari	<i>Principles of Management Accounting</i>		Varshney PN & Mittal DK	
	V.K. Saxena & C.D. Vashist	<i>Cost Accounting</i>		K.P.M. Sundharam	
Accounting	Dinkar Pagare	<i>Principles & Practice of Auditing</i>	Economics	Joseph Anbarasu & Boomnathan	



Sultan Chand & Sons

Publishers of Standard Educational Textbooks

23 Daryaganj, New Delhi-110002

Phones: 23243183, 23247051, 23277843, 23281876, 23266105

Email: sultanchand74@yahoo.com, info@sultanchandandsons.com

Fax: 011-23266357; Website: www.sultanchandandsons.com

ISBN 93-5161-167-1



TC-288