

**गुरु घासीदास विश्वविद्यालय**  
(केन्द्रीय विश्वविद्यालय अधिनियम 2009 क्र. 25 के अंतर्गत स्थापित केन्द्रीय विश्वविद्यालय)  
कोनी, बिलासपुर - 495009 (छ.ग.)



**Guru Ghasidas Vishwavidyalaya**  
(A Central University Established by the Central Universities Act 2009 No. 25 of 2009)  
Koni, Bilaspur - 495009 (C.G.)



**गुरु घासीदास विश्वविद्यालय, बिलासपुर**  
**Guru Ghasidas Vishwavidyalaya, Bilaspur**

(A Central University established by the Central University Act 2009 No. 25 of 2009)



## **SYLLABUS**

# **Bachelor of Commerce (Honours)**

BASED ON

**Choice-Based Credit System (CBCS) & LOCF**

**EFFECTIVE FROM 2021 - 22**

**Department of Commerce**  
**Guru Ghasidas Vishwavidyalaya**

(A Central University)

Koni, Bilaspur, (C.G.) India - 495009

[www.ggu.ac.in](http://www.ggu.ac.in)




Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)  
Department of Commerce

LOCF Based B. Com. (Honours) Syllabus  
Approved by the Board of Studies

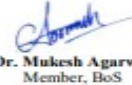
Semester	Course	Course Code	Course Name	Lectures	Tutorial	Practical	Credits	Max. Marks	
FOURTH	C - 8	COUDTT1	Cost Accounting	3	1	1	5	100	
	C - 9	COUDTT2	Business Mathematics	4	1	-	5	100	
	C - 10	COUDTT3	Human Resource Management	4	1	-	5	100	
	GE - 4	<b>Any one of the following:</b>						5	100
		COUDTG1	a) Risk Management	3	1	1			
		COUDTG2	b) Working Capital Management	3	1	1			
	AEC- 4	<b>Any one of the following:</b>						2	100
		COUDTA1	a) Fundamentals of Insurance	1	1	-			
		COUDTA2	b) Financial Statement Analysis	1	1	-			
	Internship	COUDEF1	Summer Internship**	-	-	6	6	100	
		Additional Credit Course	-	-	-	-	-		
		<b>Gross Total Credit Point</b>				<b>22+6</b>	<b>600</b>		
FIFTH	C - 11	COUETT1	Business Economics	4	1	-	5	100	
	C - 12	COUETT2	Business Statistics	3	1	1	5	100	
	DSE - 1	<b>DSE 1 Group A - Any one of the following:</b>						5	100
		COUETD1	a) Management Accounting	3	1	1			
		COUETD2	b) Financial Markets and Institutions	4	1	-			
	DSE - 2	<b>DSE 2 Group B - Any one of the following:</b>						5	100
		COUETD1	a) Advertising and Personal Selling	4	1	-			
		COUETD2	b) Business Research Methods	3	1	1			
	AEC- 5	<b>Any one of the following:</b>						2	100
		COUETA3	a) Labour Laws	1	1	-			
	COUETA4	b) Business Ethics	1	1	-				
		Additional Credit Course	-	-	-	-	-		
		<b>Gross Total Credit Point</b>				<b>22</b>	<b>500</b>		
SIXTH	C - 13	COUFTT1	Goods & Services Tax (GST) and Customs Law	3	1	1	5	100	
	C - 14	COUFTT2	Corporate Law	4	1	-	5	100	
	DSE - 3	<b>DSE - 3 Group C - Any one of the following:</b>						5	100
		COUFTD1	a) Auditing	4	1	-			
		COUFTD2	b) Personal Finance & Planning	3	1	1			
	Seminar	COUFSS1	Seminar***	-	-	2	2	100	
	Dissertation	COUFD1	Dissertation / Project ****	-	-	6	6	100	
		Additional Credit Course	-	-	-	-	-		
		<b>Gross Total Credit Point</b>				<b>23</b>	<b>500</b>		
		<b>TOTAL CREDITS / MARKS</b>				<b>133</b>	<b>3100</b>		
MOOC's							2-5		

MOOC's courses may be offered during the UG program instead of the Core Course. If the core is not available, any course similar to Generic elective, Discipline-specific elective, AEC course, Skill enhancement course may be offered on MOOC's platform. Suppose any such course related to your subject is not available on MOOC's platform. In that case, department may continue with regular courses OR MOOC's courses may be offered as per university's latest notification.

  
Prof. Ashok Kumar Mishra  
Ex-officio Chairman, BoS  
Head & Professor  
Department of Commerce,  
Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

  
Prof. O. P. Chandrakar  
External Expert, BoS  
Principal,  
Govt. PG College, Kurud (C.G.)

  
Dr. Bhuvana Venkatraman  
Member, BoS  
Associate Professor  
Department of Commerce,  
Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)

  
Dr. Mukesh Agarwal  
Member, BoS  
Assistant Professor  
Department of Commerce,  
Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)



## गुरु घासीदास विश्वविद्यालय, बिलासपुर (छ.ग.)

(केन्द्रीय विश्वविद्यालय अधिनियम 2009, क्रमांक 25 के अंतर्गत स्थापित केन्द्रीय विश्वविद्यालय)  
**GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR (C.G.)**

(A Central University established by the Central Universities Act., 2009 No. 25 of 2009)  
Web Site - www.ggu.ac.in, ph. No. 07752-260342, fax No. 07752-260148,154

कर्मोंक 180 / अका. / अका.कैलेण्डर / 2021


बिलासपुर, दिनोंक 20 SEP 2021

### कार्यालयीय ज्ञाप

विद्यापरिषद की स्थायी समिति की बैठक दिनोंक 06-09-2021 पूरक विषय क0-10 अन्तर्गत अधिष्ठाताओं की बैठक दिनोंक 02-09-2021 के कार्यवृत्त एवं अधिष्ठातागणों द्वारा अनुशांसी अकादमिक कैलेण्डर सत्र 2021-22 के लिये अनुमोदन किया गया है।

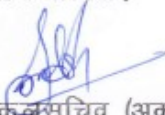
अनुमोदनोपरांत सर्व-सूचनार्थ एवं आवश्यक कार्यवाही हेतु विश्वविद्यालय शिक्षण विभाग में संचालित पाठ्यक्रमों के विषम सेमेस्टर (1<sup>st</sup> & 3<sup>rd</sup> Sem) के अकादमिक कैलेण्डर 2021-22 संलग्न व एतद् द्वारा जारी किया जाता है।

आदेशानुसार,

  
कुलसचिव (कार्यवाहक)

#### प्रतिलिपि:-

1. कुलपति/कुलसचिव जी के सचिव /निज सहायक को मान.कुलपति/कुलसचिव जी के सूचनार्थ
2. अधिष्ठाता, समस्त विद्यापीठ, गुरु घासीदास विश्वविद्यालय,बिलासपुर की ओर सूचनार्थ ।
3. विभागाध्यक्ष, समस्त शिक्षण विभाग, गु0घा0वि0वि0, बिलासपुर की ओर आवश्यक कार्यवाही हेतु प्रेषित।
4. परीक्षा नियंत्रक, गुरु घासीदास विश्वविद्यालय,बिलासपुर की ओर सूचनार्थ
5. उप-कुलसचिव,परीक्षा एवं प्रभारी गोपनीय विभागों की ओर सूचनार्थ प्रेषित ।
6. अधिष्ठाता, छात्र कल्याण विभाग, गुरु घासीदास विश्वविद्यालय,बिलासपुर की ओर सूचनार्थ ।
7. समस्त कक्ष अधिकारी, प्रशासनिक भवन के समस्त विभागों की ओर सूचनार्थ प्रेषित।
8. समन्वयक, आई.टी.सेल की ओर इस आशय के साथ प्रेषित है कि सत्र 2021-22 का अकादमिक कैलेण्डर विश्वविद्यालय वेबसाईट में अपलोड करने हेतु।
9. प्रभारी मीडिया सेल, गुरु घासीदास विश्वविद्यालय,बिलासपुर की ओर सूचनार्थ प्रेषित।
10. कार्यालय प्रति।

  
सहायक कुलसचिव (अका0)



GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR [C.G.]

Academic Calendar for Session 2021-22 for the University Teaching Departments

Odd Semester (UG/PG)

Academic Session 2021-22

S.N	Event	First and Third Semesters	
		20.10.2021 (1 <sup>st</sup> Sem)	11.10.2021 (3 <sup>rd</sup> Sem)
1.	Commencement of classes (New Admission)		
2.	1 <sup>st</sup> Unit Test (Internal Assessment)	06.12.2021 to 10.12.2021	
3.	Last date for showing the answer script/marks of test to the students	14.12.2021	
4.	Winter Vacation	27.12.2021 to 03.01.2022	
5.	Last date for submission of End Semester Examination form	10.01.2022	
6.	2 <sup>nd</sup> Unit Test (Internal Assessment)	24.01.2022 to 31.01.2022	
7.	Last date for showing the answer script/marks of test to the students	04.02.2022	
8.	Last day of classes	21.02.2022	
9.	Practical/Project Examination	21.02.2022 to 25.02.2022	
10.	End Semester Examination	01.03.2022 to 15.03.2022	
11.	Last date for showing the answer script/marks of test to the students	21.03.2022	
12.	Last date for submission of final marks of End Semester Examination to CoE along with evaluated manuscript (Theory + Practical)+Final Marks of Internal Assessment(1 <sup>st</sup> and 2nd) to CoE along with evaluated manuscript (Theory + Practical)	25.03.2022	

Manisha  
02-09-2021  
02/9/21  
Rajni  
2/9/21  
Shay  
02/09/21  
02.9.21  
02.09.21

आंतरिक गुणवत्ता आश्वासन प्रकोष्ठ  
गुरु घासीदास विश्वविद्यालय  
बिलासपुर (छ0ग0)

(केन्द्रीय विश्वविद्यालय अधिनियम 2009 क. 25 के  
अंतर्गत स्थापित केन्द्रीय विश्वविद्यालय)

Phone: 07752-296248 Fax: 07752-260154

E-Mail: director-iqac@ggu.ac.in, directoriqacggv@gmail.com



**Internal Quality Assurance Cell (IQAC)**  
**Guru Ghasidas Vishwavidyalaya**  
**Bilaspur (C.G.)**

(A Central University established by the Central  
University Act 2009 No. 25 of 2009)

Website: www.ggu.ac.in

No. 415/IQAC/GGV/2023

Bilaspur, Dated-.05/007/2023.

### **CERTIFICATE**

It is hereby declared that following students of various programmes, who have opted for Dissertation / Field Projects / Research Projects / Internships etc., have not yet completed their program due to delayed session under pandemic condition. Therefore, their completion certificate will be produced after their completion of Dissertation/ Field Projects/ Research Projects/ Internships in the appropriate session.

  
**Director**  
Internal Quality Assurance Cell  
Guru Ghasidas Vishwavidyalaya  
Koni, Bilaspur (C.G.) 495009

**Director, IQAC**



This is to certify that following students are enrolled in B.Com. 4<sup>th</sup> Semester.

B.Com.		
S.No.	Name	Student Enrollment Number
1	AAKANKSHA SONI	GGV/21/04223
2	AANCHAL CHOUDHARY	GGV/21/04002
3	AARTI DUBEY	GGV/21/04003
4	ABDUL ANAS	GGV/21/04004
5	ABHAY PRATAP SINGH	GGV/21/04005
6	ABHIMANYU YADAV	GGV/21/04006
7	ABHISHEK JAGAT	GGV/21/04007
8	ABHISHEK KUMAR SAHU	GGV/21/04008
9	ABHISHEK SAPRE	GGV/21/04009
10	ADITI SONI	GGV/21/04010
11	ADITYA CHOURASIA	GGV/21/04011
12	ADITYA SINGH	GGV/21/04012
13	ADITYA YOHANA TOPPO	GGV/21/04013
14	AIJAZ AHMAD SHEER GOJRI	GGV/21/04014
15	AJAY KUMAR BEHRA	GGV/21/04015
16	AKASH SINGH RATHORE	GGV/21/04016
17	AKASH TIWARI	GGV/21/04017
18	AKHILESH SAHU	GGV/21/04018
19	AMAN KUMAR SINHA	GGV/21/04020
20	AMAN KAROSHIYA	GGV/21/04019
21	AMAN RATHIA	GGV/21/04021
22	AMAN SATNAMI	GGV/21/04022
23	AMAN SINGH THAKUR	GGV/21/04023
24	AMAR PATHAK	GGV/21/04024
25	AMIT KUMAR NISHAD	GGV/21/04025
26	AMITESH KUMAR	GGV/21/04026
27	AMRISHA TRIVEDI	GGV/21/04027
28	ANANYA SINGH	GGV/21/04028
29	ANCHAL SINGH	GGV/21/04029
30	ANEESH KHATRI	GGV/21/04030
31	ANIL KUMAR SAHU	GGV/21/04031
32	ANINDITA BISWAS	GGV/21/04032
33	ANISH KHAN	GGV/21/04033
34	ANISH KUMAR PALANGE	GGV/21/04034



35	ANJALI KUMARI	GGV/21/04035
36	ANKIT GAURAHA	GGV/21/04036
37	ANKIT RAJPUT	GGV/21/04037
38	ANKIT SINGH SENGAR	GGV/21/04038
39	ANKITA KANWAR	GGV/21/04039
40	ANKUR PATEL	GGV/21/04040
41	ANSHU KURRE	GGV/21/04041
42	ANUKRITI SHARMA	GGV/21/04042
43	ANUKUL PANDA	GGV/21/04043
44	ANURAG RATHORE	GGV/21/04044
45	ARNAV DUBEY	GGV/21/04045
46	ARUNA SINGH	GGV/21/04046
47	ARUNODAY SINGH	GGV/21/04047
48	ARYA AGRAWAL	GGV/21/04048
49	ARYAN JIVNANI	GGV/21/04049
50	ARYAN PATEL	GGV/21/04050
51	ASHISH KULDEEP	GGV/21/04051
52	ASHISH KUMAR NISHAD	GGV/21/04052
53	ASTHA AWASTHI	GGV/21/04053
54	AVINASH KURREY	GGV/21/04054
55	BHOOMI SHUKLA	GGV/21/04055
56	BHUPESH CHANDRA	GGV/21/04056
57	BHUPESH KUMAR SORI	GGV/21/04057
58	CHANDANA MAITI	GGV/21/04058
59	CHANDNI SAHU	GGV/21/04059
60	CHIRAG KHANDE	GGV/21/04060
61	DAIMOND JAISWAL	GGV/21/04061
62	DEEKSHA RATHORE	GGV/21/04062
63	DEEPAK KUMAR MIRI	GGV/21/04063
64	DEEPANSHU DEWANGAN	GGV/21/04064
65	DEV SHARMA	GGV/21/04065
66	DEVANSH SONI	GGV/21/04066
67	DEVESH KUMAR	GGV/21/04067
68	DEVI CHANDRA	GGV/21/04068
69	DEVRAJ CHANDRAKAR	GGV/21/04069
70	DEVRAJ KORATIYA	GGV/21/04070
71	DEVSHREE SAHU	GGV/21/04071



72	DINESH KUMAR YADAV	GGV/21/04073
73	DINESH KUMAR	GGV/21/04072
74	DIPTI UPADHAYAY	GGV/21/04074
75	DIVYANSH SHARMA	GGV/21/04075
76	DIVYANSH YADU	GGV/21/04076
77	FALAK AARZOO MANSOORI	GGV/21/04077
78	GAUTAM SAHU	GGV/21/04078
79	GAYATRI SAHU	GGV/21/04079
80	GENDRAM CHOUHAN	GGV/21/04080
81	GHOSHITA NANDINI SINGH	GGV/21/04081
82	GULSHAN KUMAR SAHU	GGV/21/04082
83	HARI SHANKAR RAJWADE	GGV/21/04083
84	HARSHITA CHANDRA	GGV/21/04084
85	HARSHVARDHAN TAMRAKAR	GGV/21/04085
86	HEMANT PRAJAPATI	GGV/21/04086
87	HIMANSHU GABEL	GGV/21/04087
88	HIMANSHU NETAM	GGV/21/04088
89	HIMANSHU SINGH	GGV/21/04089
90	HITESH PATEL	GGV/21/04090
91	HONEY AGRAWAL	GGV/21/04091
92	HUMESH VERMA	GGV/21/04092
93	IQBAL ANSARI	GGV/21/04093
94	ISHA PATEL	GGV/21/04094
95	JAISPER MINJ	GGV/21/04095
96	JATIN KHUNTEY	GGV/21/04096
97	JAY PRAKASH NETAM	GGV/21/04097
98	JAYESH AGRAHARI	GGV/21/04098
99	KARAN PATEL	GGV/21/04099
100	KASHIKA THAKUR	GGV/21/04100
101	KAVITA RATRE	GGV/21/04101
102	KESHAV JAGATRAMKA	GGV/21/04102
103	KEYUR TRIVEDI	GGV/21/04103
104	KHILESH KUMAR DHRUW	GGV/21/04104
105	KHILWANT PAINKRA	GGV/21/04105
106	KHUSHBOO SAHU	GGV/21/04106
107	KHUSHI THAKUR	GGV/21/04107
108	KOMAL SINGH MAITRY	GGV/21/04108
109	KRITI KUMARI	GGV/21/04109
110	KULESHWAR RAVI	GGV/21/04110
111	KUNAL NETI	GGV/21/04111





112	LAVNISH BHAGAT	GGV/21/04112
113	MANISH KUMAR RAJPUR	GGV/21/04113
114	MANJU DANSENA	GGV/21/04114
115	MANSI GENDLE	GGV/21/04115
116	MANURAJ SAHU	GGV/21/04116
117	MANVI YADAV	GGV/21/04117
118	MASIH GAURAV MINJ	GGV/21/04118
119	MAYANK KACHHWAHA	GGV/21/04119
120	MEGHA YADAV	GGV/21/04120
121	MITHLESH KUMAR KARSH	GGV/21/04508
122	MODITA KURREY	GGV/21/04122
123	MOHIT WADHWANI	GGV/21/04123
124	MONIKA VAISHNAW	GGV/21/04124
125	MUSKAN GAHIRE	GGV/21/04125
126	MUSKAN RAMTEKE	GGV/21/04126
127	MUSKAN SAHARE	GGV/21/04127
128	MUSKAN THAKUR	GGV/21/04128
129	NANDANI ANAND	GGV/21/04129
130	NARAYAN PATEL	GGV/21/04130
131	NAVEEN CHOUHAN	GGV/21/04131
132	NEELIMA CHANDRAKAR	GGV/21/04132
133	NEERAJ KUMAR PRABHAKAR	GGV/21/04133
134	NEHAL VERMA	GGV/21/04134
135	NIKHIL KAIWART	GGV/21/04135
136	NIKHIL KUMAR JAISWAL	GGV/21/04136
137	NIKHIL SONI	GGV/21/04137
138	NIMESH YADAV	GGV/21/04138
139	NISHANT MINJ	GGV/21/04139
140	NITESH KUMAR	GGV/21/04140
141	NOHAR SAHU	GGV/21/04141
142	OM GARG	GGV/21/04142
143	OM KHATRI	GGV/21/04143
144	OSHIKA RATHORE	GGV/21/04144
145	PAWAN KHATRI	GGV/21/04145
146	PAYAL PODDAR	GGV/21/04146
147	PIYUSH KUMAR RAJAK	GGV/21/04147
148	PRACHI SAHU	GGV/21/04148
149	PRAGYA NIRMALKAR	GGV/21/04149
150	PRAGYAA GORTHI	GGV/21/04150
151	PRAKASH R SAHU	GGV/21/04151



152	PRANAV DEV	GGV/21/04152
153	PRANJAL PANDEY	GGV/21/04153
154	PRATEEK CHAURASIYA	GGV/21/04154
155	PRATEEK KUMAR SAHU	GGV/21/04155
156	PREM BANJARE	GGV/21/04156
157	PRIYA ROY	GGV/21/04157
158	PRIYAL YADAV	GGV/21/04158
159	PRIYANKA PATEL	GGV/21/04159
160	RAHUL BEHRA	GGV/21/04161
161	RAHUL DHRUWEY	GGV/21/04162
162	RAHUL DONGRE	GGV/21/04163
163	RAHUL MADHUKAR	GGV/21/04164
164	RAHUL PATEL	GGV/21/04165
165	RAHUL PATLE	GGV/21/04166
166	RAHUL SHIVHARE	GGV/21/04167
167	RAHUL	GGV/21/04160
168	RAJAT SONI	GGV/21/04168
169	RAMESH SAHU	GGV/21/04169
170	RAMKRISHNA SAHU	GGV/21/04170
171	RATAN PRASAD	GGV/21/04171
172	RATISH	GGV/21/04172
173	RATNESH SINGH	GGV/21/04173
174	RICHA GUPTA	GGV/21/04174
175	RICHA SHRIVASTAVA	GGV/21/04175
176	RISHABH SINGH	GGV/21/04176
177	RISHITA KASHYAP	GGV/21/04177
178	RITIK KUMAR SINGH	GGV/21/04178
179	ROHAN PANCHRA	GGV/21/04179
180	ROHIT KUMAR RAJWADE	GGV/21/04180
181	ROSHNI DAS	GGV/21/04181
182	ROSHNI KUMARI JANGDE	GGV/21/04182
183	S NIDHI RAO	GGV/21/04183
184	SACHIDANAND SAHEB	GGV/21/04184
185	SAGAR SONI	GGV/21/04001
186	SAHIL ANANT	GGV/21/04186
187	SAKSHAM VAISHNAV	GGV/21/04187
188	SAKSHI GUPTA	GGV/21/04188
189	SAKSHI SONI	GGV/21/04189
190	SAKSHI VAISHNAV	GGV/21/04190
191	SAMEER KUMAR	GGV/21/04191



192	SAMEER PATEL	GGV/21/04192
193	SANSKAR RAJAK	GGV/21/04193
194	SANYA SINGH	GGV/21/04194
195	SAUMITRA SHARMA	GGV/21/04196
196	SHAILVIKA SHARMA	GGV/21/04197
197	SHIV KUMAR	GGV/21/04198
198	SHREYA KHATIK	GGV/21/04199
199	SHREYA PANDIT	GGV/21/04200
200	SHREYA ROY	GGV/21/04201
201	SHREYA VINAY LALWANI	GGV/21/04202
202	SHREYANSH KUMAR GUPTA	GGV/21/04203
203	SHRISHTI LAWRENCE ANNU	GGV/21/04205
204	SHRUTI MISHRA	GGV/21/04206
205	SHRUTI SAHU	GGV/21/04207
206	SHUBHAM BHARDWAJ	GGV/21/04208
207	SHUBHAM SHRIWAS	GGV/21/04209
208	SHWETA PATEL	GGV/21/04210
209	SHYAM BIHARI	GGV/21/04195
210	SIDDHARTH DANSENA	GGV/21/04211
211	SIDDHARTH SHARMA	GGV/21/04212
212	SMRITI PRADHAN	GGV/21/04213
213	SONALI KUMARI	GGV/21/04214
214	SONALI PANDEY	GGV/21/04215
215	SOUMYA SINGH KURREY	GGV/21/04216
216	SUBODH SINHA	GGV/21/04217
217	SURAJ DEWANGAN	GGV/21/04218
218	SUJAL JAISWAL	GGV/21/04204
219	SUSMITA MAITY	GGV/21/04219
220	SWATI PANDEY	GGV/21/04220
221	SWAYAM SAHU	GGV/21/04221
222	TAHIL KUMAR NETAM	GGV/21/04222
223	TISHA BANJARE	GGV/21/04223
224	UMESH NAIK	GGV/21/04224
225	VAISHNAVI JAISWAL	GGV/21/04225
226	VIDYA SAHU	GGV/21/04226
227	VINITA KURRE	GGV/21/04227
228	VISHAL PATEL	GGV/21/04228
229	VISHAL PATHAK	GGV/21/04229
230	YASH MIRI	GGV/21/04230
231	YASHASHVI BUDEK	GGV/21/0431

**गुरु घासीदास विश्वविद्यालय**  
(केन्द्रीय विश्वविद्यालय अधिनियम 2009 क्र. 25 के अंतर्गत स्थापित केन्द्रीय विश्वविद्यालय)  
**कोनी, बिलासपुर - 495009 (छ.ग.)**



**Guru Ghasidas Vishwavidyalaya**  
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232	YASHASVI SINGH RAJPUT	GGV/21/04232
233	YOGESH SHARMA	GGV/21/04233
234	YUVRAJ MASKEY	GGV/21/04234

A handwritten signature in black ink, appearing to be 'K. S. S.', is written in the right margin of the page.

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