

CONFIDENTIAL

DISCIPLINARY COMMITTEE [BENCH – IV (2024-2025)]

[Constituted under Section 21B of the Chartered Accountants Act, 1949]

Findings under Rule 18(17) and Order under Rule 19(2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.

File No: [PR/G/65/2022/DD/173/2022/DC/1651/2022]

In the matter of:

Ms. Kamna Sharma
Deputy Registrar of Companies
Registrar of Companies
NCT of Delhi & Haryana
Ministry of Corporate Affairs
4th Floor, IFCI Tower,
61, Nehru Place,
New Delhi – 110 019

...Complainant

Versus

CA. Anmol Rana (M.No.512080)
Partner, M/s Anmol Rana & Associates
Chartered Accountants
H.No.43, Dayal Bagh,
Near Tribune Garden, Ambala Cantt,
Ambala (Haryana) – 133001

...Respondent

MEMBERS PRESENT:

CA. Ranjeet Kumar Agarwal, Presiding Officer (In person)
Shri Jiwesh Nandan, IAS (Retd.), Government Nominee (in person)
CA. Mangesh P Kinare, Member (through VC)

DATE OF FINAL HEARING : 18th June 2024

PARTIES PRESENT:

Complainant : Mr. Gaurav, Dy. ROC – Authorized Representative of the
Complainant (through VC)
Respondent : CA. Anmol Rana (In person)
Counsel for Respondent : Mr. Sumit Kansal (In person)

Background of the Case:

1. As per the Complainant Department, certain information had come to the knowledge of Central Government that Foreign Nationals/ individuals/ entities with the help and support of

professional were involved in formation of Companies wherein dummy persons were engaged as subscribers to MOA & Directors by furnishing forged documents with falsified addresses / signatures, Director Identification Number (DIN) to MCA.

- 1.2. It is stated that some companies/individuals/entities who were directly or indirectly connected with the above Company were found to be engaged in illegal/ suspicious activities, money laundering, tax evasion and non-compliance of various provisions of laws.
- 1.3. The Complainant Department stated that certain professionals in connivance with such individuals/directors/subscriber to MOA have assisted in incorporation and running of these Companies for illegal/suspicious activities in violation of various laws by certifying e-forms/various reports etc. on MCA portal with false information concealing the real identities of such individuals.
- 1.4. It was further stated that professionals are duty bound to discharge their duties as per law and certify / verify documents / e-forms or give certificate / Report after due diligence so that compliance to the provisions of law shall be ensured. However, they had failed to discharge their duties and willfully connived with directors / company / shareholders / individuals in certifying e-forms knowingly with false information / documents / false declaration / omitting material facts or information in said Company.
- 1.5. In the instant case, the Respondent had audited the financial statements of M/s. Vesahe Film Solutions Private Limited (hereinafter referred to as '**Company**') for Financial Years 2017-2018 to 2019-2020.

2. **Charges in brief:**

- 2.1. During Financial Year 2017-2018, the Company received an amount of Rs. 1 lakh from the father of Mr. Hemant Kumar Dixit, who was the Director of the Company and then paid Rs. 1 lakh to Mr. Hemant Kumar Dixit as salary, but both these transactions as well as related party disclosures had not been shown in the Financial Statements of the Company.
- 2.2. The Company had provided support services in respect of a project, namely "Attention of Visitor in India," to India China Economic and Cultural Council, China (hereinafter referred to as '**ICECC**') in Financial Year 2019-2020 for which the Company had received payment in US dollars from ICECC; further, the Company had also done the work for Bureau of Research on Industry and Economic Fundamentals Private Limited (hereinafter referred to as '**BRIEF**') for

the launch of a book regarding the impact on business with respect to the ban on business with Pakistan.

3. **The relevant issues discussed in the Prima Facie Opinion dated 30th August 2022 formulated by the Director (Discipline) in the matter, in brief, are given below:**

- 3.1. As regards the first charge, it was noted that the date of incorporation of the Company has been mentioned as 28.09.2017, and Mr. Hemant Kumar Dixit and Mr. Sanjeeta Khaira have been mentioned to be the Directors of the Company w.e.f. 28.09.2017.
- 3.2. On perusal of details of shareholders holding more than 5% shares in the Company, it was noted that Mr. Hemant Kumar Dixit has been mentioned as holding 9000 shares amounting to Rs. 90,000/- only and the other Director namely Mr. Sanjeeta Khaira has been mentioned as holding 1000 shares amounting to Rs. 10,000/-. Thus, it was not ascertainable that if Mr. Hemant Kumar Dixit had paid the total amount of Rs. 1,00,000/- to the Company in the name of subscription money, then why the amount of Rs. 90,000/- has only been disclosed against his name and how and why the balance amount of Rs. 10,000/- has been shown against the name of Mr. Sanjeeta Khaira.
- 3.3. Under Related Party disclosures, the Company had only disclosed the amount of Rs. 50,000/- received as 'Unsecured Loan' from Mr. Hemant Kumar Dixit and no other transaction has been disclosed in this regard. Thus, it was viewed that the Respondent had failed to provide proper clarification(s) / document(s) to prove his defence. Accordingly, the Respondent was held *prima facie* Guilty of Professional Misconduct falling within the meaning of Item (7) of Part-I of Second Schedule to the Chartered Accountant Act, 1949.
- 3.4. As regards the second charge, it was noted that except raising the mere allegation, the Complainant had failed to provide any document(s) in support of allegation. Accordingly, the Respondent was held *prima facie* Not Guilty of Professional Misconduct falling within the meaning of Item (7) of Part-I of Second Schedule to the Chartered Accountant Act, 1949.
- 3.5. Accordingly, the Director (Discipline) in his Prima Facie Opinion dated 30th August 2022 opined that the Respondent was *prima facie* **Guilty** of Professional Misconduct falling within the meaning of Item (7) of Part I of Second Schedule to the Chartered Accountants Act, 1949. The said item of the Schedule to the Act, states as under:

②

N

Item (7) of Part I of the Second Schedule:

"A Chartered Accountant in practice shall be deemed to be guilty of professional misconduct if he:

(7) does not exercise due diligence or is grossly negligent in the conduct of his professional duties."

3.6 The Prima Facie Opinion formed by the Director (Discipline) was considered by the Disciplinary Committee in its meeting held on 13th October 2022. The Committee on consideration of the same, concurred with the reasons given in para 9.1 and 9.2 of the prima facie opinion. As regards the reasons given in para 9.3 of the prima facie opinion against the allegations that the company had provided support services in respect of a project namely "Attention of Visitor in India" to ICECC, China in Financial Year 2019-2020 for which the Company had received payment in US Dollars from ICECC, China; and further that the company had also done the work for BRIEF i.e., 'Bureau of Research on Industry and Economic Fundamentals Private Limited' for launching of book which was regarding the impact on business with respect of ban on business with Pakistan, the Committee did not concur with the opinion/ reasoning of Director (Discipline) holding the Respondent Not Guilty on this allegation.

3.7 The Committee was of the opinion that the intensity and the gravity of the allegation was serious in nature which cannot be taken note of lightly. The Committee further noted that the magnitude of allegation was very high as it touched upon the larger background of siphoning off funds by shell Companies to Chinese nationals/ accounts and involvement of foreign entities in the business transaction and therefore there is a need to get into the bottom of the matter for ascertaining the truthfulness of the allegation. In view of the same, the Committee was of the view that the allegation as contained in para 9.3 was also required to be examined at the time of hearing/ inquiry by it. Accordingly, the Committee decided that the Respondent is Prima Facie held Guilty of Professional Misconduct falling within the meaning of Item (7) of Part I of Second Schedule to the Chartered Accountants Act 1949 in respect of allegations as contained in para 9.3 of the Prima Facie Opinion and accordingly, decided to proceed further under Chapter V of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.

4. Dates of Written Submissions/ Pleadings by the Parties:

The relevant details of the filing of documents in the instant case by the parties are given below –

Ⓟ

S. No.	Particulars	Dated
1.	Date of Complaint in Form '1' filed by the Complainant	13 th January 2022
2.	Date of Written Statement filed by the Respondent	09 th May 2022
3.	Date of Rejoinder filed by the Complainant	19 th July 2022
4.	Date of Prima Facie Opinion formed by Director (Discipline)	30 th August 2022
5.	Written Submissions filed by the Respondent after PFO	09 th February 2023 & 05 th June 2023
6.	Written Submissions filed by the Complainant after PFO	---

5. **Written submissions filed by the Respondent: -**

5.1 The Respondent vide letters dated 09th February 2023 and 05th June 2023 had, inter alia, made the submissions which are given as under –

- a. Vesahe Film Solutions Private Limited (VFSPL) was incorporated by Mr. Hemant Kumar Dixit and his wife Mrs. Sanjeeta Khaira as subscribers agreeing to hold shares in 90:10 ratio (i.e., 90000 and 10000 equity shares of Rs. 10 each respectively). The subscriber page of the Memorandum of Association clearly depicts the subscribed shareholding among Mr. Hemant (husband) and his wife Mrs. Sanjeeta Khaira. The Respondent has also attached their marriage certificate for reference.
- b. Immediately upon incorporation, they approached HDFC Bank for the purpose of opening a bank account for the Company (VFSPL). For the opening of current account opted for by VFSPL, the HDFC bank requested an account opening cheque of Rs. 100,000 as the minimum initial amount. Accordingly, Mr. Hemant gave the cheque of Rs. 100,000 from his HDFC account for the initial account opening.
- c. Since, instead of two separate cheques from the subscribers, Mr. Hemant has given a single cheque of Rs. 100,000 towards subscription money on behalf of himself and his wife, he had also submitted a document requesting the Company to allot the shares in the subscribed ratio of 90:10 among himself and his wife (Mrs. Sanjeeta Khaira) against the total money given by him while opening the bank account of the Company.
- d. The Company allotted the shares as mentioned in the subscriber sheet of the Memorandum of Association and thus the initial shareholding of the Company was reported and declared for audit purposes as under:
 - (i) 90,000 equity shares of Rs. 10 each are held by Mr. Hemant Kumar Dixit.
 - (ii) 10,000 equity shares of Rs. 10 each are held by Ms. Sanjeeta Khaira.

- e. The records and disclosures as made in the audited balance sheet of VF SPL for the given financial years were in accordance with the established law, accounting standards, and practices, and therefore, no omission or error was made in the said reporting.
- f. As regards related party disclosure, there was only one transaction of Rs. 50,000 as an unsecured loan which has been reported appropriately. Thus, there was no violation with respect to the related party disclosure as well as in the audited financial statements for the given financial years.

6. **Brief facts of the Proceedings:**

Details of the hearing(s) fixed and held/ adjourned in the said matter are given as under –

Particulars	Date of Meeting(s)	Status
1 st Hearing	05 th June 2023	Part heard and adjourned
2 nd Hearing	23 rd April 2024	Fixed and adjourned at the request of the Respondent
3 rd Hearing	28 th May 2024	Part heard and adjourned
4 th Hearing	18 th June 2024	Hearing Concluded and Decision taken

- 6.1 On the day of the first hearing on 05th June 2023, the Committee noted that the Complainant was present through Video conferencing mode. The Respondent was present in person. Thereafter, the Complainant gave a declaration that there was nobody present except him from where he was appearing and that he would neither record nor store the proceedings of the Committee in any form. Being first hearing of the case, the Respondent was put on oath. Thereafter, the Committee enquired from the Respondent as to whether he was aware of the charges made against him and then the charges as contained in prima facie opinion were read out. On the same, the Respondent replied that he was aware of the charges and pleaded 'Not Guilty' to the charges levelled against him. In view of Rule 18(9) of the Chartered Accountants (Procedure of Investigation of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Committee adjourned the case to a future date.
- 6.2 On the day of hearing on 23rd April 2024, the Committee noted that the Respondent had sought adjournment vide email dated 22.04.2024 on account of seeking legal assistance and preparation of arguments in the captioned case. The Committee, acceding to the request of the Respondent, adjourned the case to a future date.
- 6.3 On the day of hearing on 28th May 2024, the Committee noted that the authorized representative of the Complainant and the Respondent along with Counsel were present and

appeared before it. The Committee noted that the Respondent was put on oath on 05.06.2023. The Committee also noted that the Respondent had filed a Written Statement dated 09th February 2023 and 05th June 2023.

6.4 Thereafter, the Committee asked the Counsel for the Respondent to make submissions. The Committee noted the submissions of the Counsel for the Respondent which, inter alia, are given as under –

- a) Vesahe Film Solutions Private Limited (VFSPL) was incorporated by Mr. Hemant Kumar Dixit and his wife Mrs. Sanjeeta Khaira as subscribers agreeing to hold shares in 90:10 ratio (i.e., 90000 and 10000 equity shares of Rs. 10 each respectively).
- b) Mr. Hemant has given a single cheque of Rs. 100,000 towards subscription money on behalf of himself and his wife, he has requested the Company to allot the shares in the subscribed ratio of 90:10 among himself and his wife.
- c) There was only one transaction of INR 50,000 as unsecured loan which has been reported appropriately. There was no violation with respect to the related party disclosure as well as in the audited financial statements.
- d) The Respondent was the auditor of M/s. Vesahe Film Solutions Private Limited (VFSPL) and was held responsible for discrepancy in the financial statements of said Company.
- e) He never audited the financial statements of India China Economic Cultural Council (ICECC).
- f) ICECC was registered entity in India having the PAN and GST number.
- g) All invoices raised and payments received from ICECC were in Indian Rupees and not in USD and he also produced invoice before the Committee.
- h) Instant allegation is not tenable against the Respondent.

6.5 Further, the authorized representative of the Complainant submitted that he had already submitted all the documents relating to this case with complaint filed in Form I and the Committee noted the submissions of both the parties. Thereafter, the Committee directed the authorized representative of the Complainant to submit the following details/ information together with supporting documents:

- (i) Details of action taken (if any) against Director/ Promoters of the Company.
- (ii) Documentary evidence in support of the allegation against the Respondent/ Auditor of the Company involving his role in the impugned transaction/ association of the Company with ICECC, China and BRIEF (for book launch regarding impact on business with respect to ban on business with Pakistan).
- (iii) Other actions, if any, taken against the Company.

Ⓟ

6.6 The Committee further directed the Complainant to provide the above information/ details with supporting documents within 10 days with copy to the Respondent and the Respondent shall submit rejoinder in next 10 days. With this, the case was adjourned.

6.7 Thereafter, the authorized representative of the Complainant, on direction of the Disciplinary Committee, vide email dated 11th June 2024, submitted written submissions, which, inter-alia, are given as under: -

(i) As regards the details of action taken (if any) against the Director/ Promoters of the Company and other actions, if any, taken against the Company, he submitted that an inquiry into the affairs of the subject Company was carried out by the office, and a report in this regard has also been submitted to the Central Government and the same will only be shared after receiving sanction from the Central Government.

(ii) As regards the documentary evidence in support of the allegation against the Respondent/Auditor of the Company involving his role in the impugned transaction or association of the Company with ICECC, China, and BRIEF, he submitted that the allegation was made by the Complainant Department based upon the statement on oath submitted by Mr. Hemant Dixit, Director of the Company and submitted the statements recorded on oath of Mr. Hemant Dixit.

6.8 On the day of final hearing on 18th June 2024, the Committee noted that the authorized representative of the Complainant through VC and the Respondent along with Counsel were present in person and appeared before it. Thereafter, the Committee asked the Counsel for the Respondent to make submissions. The Committee noted the submissions of the Counsel for the Respondent which, inter alia, are given as under –

- a) The Company was in the business of film making and the limited issue herein was whether the Company had any kind of connection with ICECC (China) as alleged in the complaint.
- b) An amount was received in Indian Rupees.
- c) Invoices were on record for business transaction with ICECC and tax had been paid on these transactions.
- d) The Complainant failed to provide documents called for by the Director (Discipline) at Prima Facie Opinion Stage.
- e) The Complainant has not submitted any evidence to show that the Company had any connection with Chinese nationals.
- f) Onus to prove the allegations are upon the Complainant.

6.9 Further, the Committee asked the authorized representative of the Complainant Department to make submissions. The Committee noted the submissions of the representative of Complainant Department, which, inter alia, are given as under –

②

- a) Complainant Department had submitted its investigation report to the Government of India and without the approval of Government of India, the same cannot be shared with the Disciplinary Committee.
- b) The Disciplinary Committee may decide the case as per documents available on record and based on merits of the case, without waiting for copy of Investigation Report of the Complainant Department.

6.10 Based on the documents/material and information available on record and the oral and written submissions made by the parties, and on consideration of the facts of the case, the Committee concluded the hearing in subject case and decided on the conduct of the Respondent.

7. **Findings of the Committee:**

The Committee noted the background of the case as well as oral and written submissions made by the Complainant and Respondent, documents / material on record and gives its findings as under: -

7.1 The Committee, with regard to the **first charge** as mentioned in para 2.1 above, noted the contention of the Complainant that the Company (M/s. Vesahe Film Solutions Private Limited) had not given proper disclosure of related party transactions with Mr. Hemant Kumar Dixit. On perusal of documents on record, it was noted that the Company was incorporated on 28.09.2017, and Mr. Hemant Kumar Dixit and Mrs. Sanjeeta Khaira (wife of Mr. Hemant Dixit) have been mentioned to be the directors of the Company w.e.f. 28.09.2017. The Respondent had audited the financial statements of the Company for Financial Years 2017-2018 to 2019-2020. It was further noted that the issue revolves around the amount of Rs. 1,00,000/-, which was given by Mr. Hemant Kumar Dixit towards subscription money on behalf of himself and his wife namely Mrs. Sanjeeta Khaira. The said amount was in relation to the allotment of shares in the subscribed ratio of 90:10 among Mr. Hemant Kumar Dixit and Mrs. Sanjeeta Khaira against the total money given by him while opening the bank account of the Company.

7.2 The Committee on perusal of extract of bank statement of Mr. Hemant Kumar Dixit, noted that a debit/withdrawal transaction of Rs. 1,00,000/- was recorded in his bank statement on 07/10/2017 with cheque/reference number- 0000000000000042 and on other side a credit/deposit transaction of same amount with same cheque number was recorded in the bank statement of the Company on 10.10.2017. Thus, in view of this, it was evident that the alleged amount of Rs. 1,00,000/- was not given by the father of Mr. Hemant Kumar Dixit, rather by Mr. Hemant himself to the Company as alleged by the Complainant. Hence, one part of allegation of subject case i.e. the Company received an amount of Rs. 1 lakh from the father of Mr.

Ⓢ

Hemant Kumar Dixit, who was the Director of the Company and then paid Rs. 1 lakh to Mr. Hemant Kumar Dixit as salary is not maintainable against the Respondent.

- 7.3 Further, the Committee noted the contention of the Complainant that related party disclosures regarding the said amount of Rs. 1,00,000/- had not been shown in the financial statements of the Company. However, on perusal of Audited Financial Statements of the Company, it was observed that the related party disclosure has been made at point no. 25 of the Notes to the Accounts in the audited Financial Statements for Financial Year 2017 -2018, wherein Mr. Hemant Kumar Dixit had been shown as key managerial personnel holding more than 5% shareholding in the Company. Further, the Company has also disclosed an amount of Rs. 50,000/- received as 'Unsecured Loan' from Mr. Hemant Kumar Dixit, which is a separate transaction, and same has been disclosed as per the requirements of Accounting Standard - 18. As regards the payment of salary of Rs. 1,00,000 by the Company to Mr. Hemant Kumar Dixit, no documentary evidence in this regard has been provided by the Complainant and in view of this, the Committee observed that this part of allegation is not maintainable against the Respondent.
- 7.4 The Committee, considering the above facts, was of the considered view that the Respondent had performed his professional duties diligently, which is evident from the documents on record. Hence, the Committee held the Respondent **NOT GUILTY** of Professional Misconduct falling within the meaning of Item (7) of Part-I of Second Schedule to the Chartered Accountants Act, 1949 in respect of this charge.
- 7.5 With regard to the **second charge** related to support services provided to ICECC and work done for BRIEF for the launch of a book regarding the impact on business with respect to the ban on business with Pakistan as mentioned in para 2.2 above, the Committee noted that the Respondent has brought on record the invoice related to business transaction with ICECC. It is noted that the Company had raised an invoice dated 30/06/2019 to ICECC in respect of support services for 'Attention Visitors' (i.e. towards film production services) for Rs. 2.30 Crore and CGST/SGST @ 18% had also been charged on said services and same has been accounted for in the books of the Company. The Committee further noted that the authorized representative of the Complainant Department provided statement on Oath of the Director of the Company (Mr. Hemant Kumar Dixit) in which he had admitted that the Company had undertaken the business transactions with ICECC/BRIEF. But there is nothing against the Respondent, wherein it is to be construed that the Respondent was hand in glove with the Management of the Company for doing business activities with ICECC/BRIEF.
- 7.6 The Committee also noted that authorized representative of the Complainant Department has submitted that the Committee shall take decision in the matter based on documentary

evidence placed before it by the parties. The documents brought on record in this case show that the Company had rendered services to ICECC/BRIEF for which payment had been received by the Company in Indian Rupees, which is not prohibited as per law. Further, it was informed to the Complainant Department that if they had any further incriminating evidence against the Company, the same should be placed before the Committee. In response, the authorized representative of the Complainant Department informed that complaint has been filed based on the report of Investigation officer at relevant point of time; and if the Respondent provides sufficient explanation in his defense, the matter may be decided on merits accordingly. In view of these facts, the Committee absolved the Respondent in this case as there was no documentary proof against him showing his involvement in any wrongful activity.

7.7 The Committee, considering the above, noted that the Complainant has failed to substantiate the charge with documentary evidence as to what misconduct has been committed by the Respondent being the Auditor of the Company; even if the Company had undertaken business transaction with ICECC / BRIEF. The Committee, considering these facts, held the Respondent **NOT GUILTY** of Professional Misconduct falling within the meaning of Item (7) of Part-I of Second Schedule to the Chartered Accountants Act, 1949.

7.8 While arriving at its Findings, the Committee also observed that in the background of the instant case the Complainant Department informed that the Company was registered with ROC, NCT of Delhi & Haryana by engaging dummy persons as subscribers to MOA & Directors by furnishing forged documents with falsified addresses / signatures, Director Identification Number (DIN) to MCA. Further, certain professionals in connivance with such individuals/directors/subscriber to MOA assisted in incorporation and running of these Companies for illegal/suspicious activities in violation of various laws by certifying e-forms/various reports etc. on MCA portal with false information concealing the real identities of such individuals. However, no evidence of the involvement of the Respondent to that effect had been brought on record by the Complainant Department. The role of the Respondent was limited to audit of the financial statements of the Company for financial years 2017-2018 to 2019-2020 which has been examined by the Committee.

8 **Conclusion:**

In view of the findings stated in above paras vis-a-vis material on record, the Committee gives its charge wise findings as under:

②

MP

Charges (as per PFO)	Findings	Decision of the Committee
Para 2.1 as above.	Para 7.1 to 7.4 as above.	NOT GUILTY- Item (7) of Part I of the Second Schedule.
Para 2.2 as above.	Para 7.5 to 7.7 as above.	NOT GUILTY- Item (7) of Part I of the Second Schedule.

9 In view of the above observations, considering the oral and written submissions of the Complainant and the Respondent and material on record, the Committee held the Respondent **NOT GUILTY** of Professional Misconduct falling within the meaning of Item (7) of Part-I of Second Schedule to the Chartered Accountants Act, 1949.

ORDER

10 Accordingly, in terms of Rule 19(2) of the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007, the Committee passes an Order for CLOSURE of this case against the Respondent.

Sd/-

(CA. RANJEET KUMAR AGARWAL)
PRESIDING OFFICER

Sd/-

(SHRI JIWESH NANDAN, I.A.S. {RETD.})
GOVERNMENT NOMINEE

Sd/-

(CA. MANGESH P KINARE)
MEMBER

DATE: 16/10/2024

PLACE: New Delhi

सही प्रतिलिपि होने के लिए प्रमाणित /
Certified to be true copy

Neelam
नीलम पुंडीर / Neelam Pundir
वरिष्ठ कार्यकारी अधिकारी / Sr. Executive Officer
अनुशासनात्मक निदेशालय / Disciplinary Directorate
इंस्टीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इंडिया
The Institute of Chartered Accountants of India
आईसीएआई भवन, विश्वास नगर, शाहदरा, दिल्ली-110032
ICAI Bhawan, Vishwas Nagar, Shahdara, Delhi-110032