



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



वस्तु एवं सेवा कर लेखा परीक्षा
GOODS AND SERVICES TAX AUDIT WING

FAP- 3 (Detailed Audit in respect of SSCA on DoRF Phase-III)

Tour Programme for the period from 07.10.2025 to 24.10.2025

1. Shri Sujoy Ghatak, SAO
2. Shri Diwakar Pathak, SAO
3. Shri Ratan Sutar, AAO
4. Shri Barun Kanti Ghosh, AAO

Date	Commisionerate	Division	Range	Working days	Address of unit
07.10.2025 to 24.10.2025	Kolkata North	Bidhannagar	Range I & II	13	GST Bhawan, 180, Shanti Pally, Rajdanga Main Road, Kolkata - 700 107
		Central	Range-IV		
	Siliguri	Gangtok	Gangtok I		
			Gangtok II		
			Rangpo II		

List of Holidays:

Oct' 2025 : 11/10,12/10,18/10,19/10 & 20/10

This programme has been approved by Dy. Director (RAINDT) on e-office.

**Digitally signed by
 Omprakash Shaw
 Date: 07-10-2025
 16:51:18**

Sr. AO/GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING

FAP-3 (Detailed Audit in respect of SSCA on DoRF Phase-III)

Revised Tour Programme for the period from 27.10.2025 to 19.12.2025

1. Shri Sujoy Ghatak, SAO
2. Shri Anjani Kumar, SAO (w.e.f. 22.10.25 to 03.12.25)
3. Shri Diwakar Pathak, SAO
4. Shri Ratan Sutar, AAO (up to 08.12.25) *
5. Shri Barun Kanti Ghosh, AAO

Date	Commissionerate	Division	Range	Working Days allotted	Address of the unit
27.10.2025 to 20.11.2025	Kolkata North	Bidhannagar	Range I & II	18	GST Bhawan, 180, Shanti Pally, Rajdanga Main Road, Kolkata - 700 107
		Central	Range-IV		
Siliguri	Gangtok	Gangtok I, Gangtok II & Rangpo II Range			
Transit to Gangtok 23rd November 2025					
24.11.2025 to 02.12.2025	Siliguri	Gangtok	Gangtok I, Gangtok II & Rangpo II Range	7	Gangtok and Rangpo
Transit back to Kolkata 3rd December 2025					
04.12.2025 to 19.12.2025	Kolkata North	Bidhannagar	Range I & II	12	GST Bhawan, 180, Shanti Pally, Rajdanga Main Road, Kolkata - 700 107
		Central	Range-IV		
Siliguri	Gangtok	Gangtok I, Gangtok II & Rangpo II Range			

List of Holidays:

Nov'2025: -01/11,02/11,05/11,08/11,09/11,15/11,16/11, 22/11,23/11 29/11 &30/11

Dec'2025: -06/12, 07/12, 13/12, 14/12, 20/12 & 21/12

HQ Duty: 21/11 & 22/12

* Shri Ratan Sutar, AAO will be transferred to Branch Office, Guwahati on 9th December 2025. His HQ duty will be on 9th December 2025.

This programme has been approved by Dy. Director (RA-INDT) on e-office.

**Digitally signed by
Omprakash Shaw
Date: 28-11-2025
18:21:40**

Sr Audit Officer/ GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता - 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA - 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING

FAP- 01 (Range Audit in respect of SSCA on DoRF Phase-III)
Revised Tour Programme for the period from 29.10.2025 to 29.12.2025

1. Shri Dinesh Chandra Pandey, SAO
2. Shri Devraj Paswan, AAO
3. Shri Dayanidhi Tiwari, AAO
4. Shri Pramod Kumar, AAO
5. Shri Shekhar Kumar, Auditor

Date	Commisionerate	Division	Range	Working days	Address of unit
29.10.2025 to 11.11.2025	Kolkata North	BBD Bag-I	R-III	09	GST Bhavan, 180, Rajdanga Main Road, Shantipally, Kolkata - 700107
12.11.2025	Transit from Kolkata to Gangtok				
13.11.2025 to 26.11.2025	Siliguri	Gangtok	R-I	10	
27.11.2025	Transit back from Gangtok to Kolkata				
30.11.2025	Transit from Kolkata to Sri Vijaya Puram				
01.12.2025 to 12.12.2025	Haldia	Andaman and Nicobar	R-I	10	
13.12.2025	Transit back from Sri Vijaya Puram to Kolkata				
15.12.2025 to 29.12.2025	Kolkata South	Park Street	R-V	10	

List of Holidays:

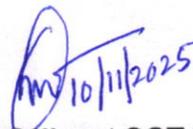
Nov' 2025 : 01/11, 02/11, 05/11, 08/11, 09/11, 15/11, 16/11, 22/11, 23/11,
29/11, 30/11

Dec' 2025: 06/12, 07/12, 13/12, 14/12, 20/12, 21/12, 25/12, 27/12, 28/12

HQ Duty: 28.11.2025.

N.B: Shri Shekhar Kumar, Auditor, will handle miscellaneous works relating to FAP-01 from the Headquarters Office, Kolkata (from 13.11.2025 to 13.12.2025)

This programme has been approved by Dy. Director (RA-INDT) on e-office.



Sr Audit Officer/ GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING

**FAP-2 (SSCA - Departments' Oversight on GST Payments and Return Filing (Ph-III)
 Revised Tour Programme for the period from 11.08.2025 to 20.11.2025**

1. Shri Kamalakhya Das, Sr. AO
2. Shri Sujan Kumar Ghosh, AAO
3. Ms. Puja Das, AAO
4. Ms. Mirasree Biswas, AAO
5. Shri Sirjan Soren, Ar (w.e.f. 10.10.2025)

Date	Commissionerate	Working days allotted	Address of unit
11.08.2025 to 20.11.2025	Kolkata North & South	65	GST Bhawan, 180, Rajdanga Main Road, Santipally, Kolkata-700107.

- FAP-2 was present in HQ for monthly meeting on 01.09.2025.
- Ms. Puja Das, AAO was present in HQ on 10.09.2025 for some discussion with the All India Lead Party related to AQ (Dimension-122).
- Shri Sirjan Soren, Ar joined FAP-2 on 10.10.2025 at GST Bhawan and he attended in-house training on 14.10.2025 & 15.10.2025 at HQ.
- Ms Mirasree Biswas, AAO attended in-house training on 14.10.2025 & 15.10.2025 at HQ.
- All the party members of FAP-2 were present in HQ for mid-term review meeting on 24.10.2025.
- **List of Holidays:** **Aug' 2025:** 15/08, 16/08, 17/08, 23/08, 24/08, 30/08 & 31/08.
Sept' 2025: 5/09, 6/09, 7/09, 13/09, 14/09, 20/09, 21/09, 27/09 & 28/09.
Oct' 2025: 1/10, 2/10, 4/10, 5/10, 11/10, 12/10, 18/10, 19/10, 20/10, 25/10 & 26/10.
Nov' 2025: 01/11, 02/11, 05/11, 08/11, 09/11, 15/11 and 16/11.

Headquarter Duty: 01/09, 24/10 & 31/10

This programme has been approved by Dy. Director (RAINDT) on e-office.

**Digitally signed by
 Omprakash Shaw
 Date: 29-10-2025
 17:05:02**

Sr Audit Officer/ GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING

FAP- 02 (SSCA on DoRF Phase-III Limited Audit)
 Tour Programme for the period from 21.11.2025 to 19.12.2025

1. Shri Kamalakhya Das, Sr. AO
2. Shri Sujan Kumar Ghosh, AAO
3. Ms. Puja Das, AAO
4. Ms. Mirasree Biswas, AAO

Date	Commissionerate	Division	Working days allotted	Address of unit
24.11.2025 to 26.11.2025	Kolkata North	Barrackpore	03	CGST, Barrackpore Division, Ghosh Para Road, Barrackpore, North 24 Parganas-700120
27.11.2025 to 28.11.2025	Kolkata North	Kalyani-Nadia	02	CGST, Kalyani-Nadia Division, Nadia-741235
01.12.2025 to 19.12.2025	Kolkata North & Kolkata South	-	15	GST Bhawan, 180, Rajdanga Main Road, Santipally, Kolkata-700107.

List of Holidays: Nov' 2025: 29/11 & 30/11.

Dec' 2025: 06/12, 07/12, 13/12 & 14/12.

Headquarter Duty: 21.11.2025

This programme has been approved by Dy. Director (RAINDT) on e-office.

21/11/2025

Sr Audit Officer/ GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता - 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA - 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING

FAP-4 (Detailed Audit in respect of SSCA on DoRF Phase-III)

Revised Tour Programme for the period from 10.09.2025 to 19.12.2025

1. Shri Anant Kumar Tiwari, SAO
2. Shri Umashankar Bhagat, AAO
3. Ms. Jayashree Giri, AAO
4. Md Imran Ali, Sr. Ar. (w.e.f. 15.09.2025)

Date	Commissionerate	Division	Range	Working days allotted	Address of unit
10.09.2025 to 23.09.2025	Kolkata North	BBD Bag I	III & V	10	GST Bhawan, 180, Rajdanga Main Road, Santipally, Kolkata-700107.
	Howrah	Bally-I	V & VI		
24.09.2025	HQ-Duty (Meeting at HQ)				
25.09.2025 to 20.10.2025	Kolkata North	BBD Bag I	III & V	15	GST Bhawan, 180, Rajdanga Main Road, Santipally, Kolkata-700107.
	Howrah	Bally-I	V & VI		
21.10.2025	Pay & Accounts Office, CGST, Kolkata-I	Certification of Supplementary- III Accounts		1	Pay & Accounts Office, CGST, Kolkata-I, 180, Rajdanga Main Road, Santipally, Kolkata- 700107.
22.10.2025	Howrah	Bally-I	V & VI	1	Modi Building, 39 Rabindra Sarani Kolkata700073
23.10.2025 to 30.10.2025	Kolkata North	BBD Bag I	III & V	06	GST Bhawan, 180, Rajdanga Main Road, Santipally, Kolkata-700107.
	Howrah	Bally-I	V & VI		

31.10.2025		HQ-Duty (Meeting at HQ)				
03.11.2025 to 27.11.2025	Kolkata North	BBD Bag I	III & V	18	GST Bhawan, 180, Rajdanga Main Road, Santipally, Kolkata-700107.	
	Howrah	Bally-I	V & VI			
28.11.2025	Howrah	Bally-I	V & VI	1	Modi Building, 39 Rabindra Sarani Kolkata700073	
01.12.2025 to 19.12.2025	Kolkata North	BBD Bag I	III & V	15	GST Bhawan, 180, Rajdanga Main Road, Santipally, Kolkata-700107.	
	Howrah	Bally-I	V & VI			

List of Holidays: Sept' 2025: 13/09, 14/09, 20/09, 21/09, 27/09 & 28/09

Oct' 2025: 01/10, 02/10, 04/10, 05/10, 11/10, 12/10, 18/10, 19/10, 20/10, 25/10 & 26/10

Nov' 2025: 01/11, 02/11, 05/11, 08/11, 09/11, 15/11, 16/11, 22/11, 23/11, 29/11 & 30/11

Dec'2025: 06/12, 07/12, 13/12, 14/12, 20/12 & 21/12

HQ Duty: 24.09.2025 & 31/10/2025

This programme has been approved by Dy. Director (RA-INDT) on e-office.

 21/11/2025

Sr Audit Officer/ GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING

FAP-5 (Detailed Audit in respect of SSCA on DoRF Phase-III)

Tour Programme for the period from 21.11.2025 to 19.12.2025

1. Shri Ratan Kumar Sharma, SAO
2. Ms. Saswati Biswas, AAO
3. Shri S.K Anand, AAO

Date	Commissionerate	Division	Range	Working Days allotted	Address of the unit
21.11.2025 to 05.12.2025	Kolkata-South	Tollygunge/ Rasbehari	V/ III	11	GST Bhawan, 180 Shantipally, Kolkata-107
08.12.2025	Howrah	Sankrail	III	01	5 Clive Road, Sarvmangla Building, Kolkata- 01
09.12.2025	Howrah	Shibpur	IV	01	39, Rabinder Sarani, Kolkata- 73
10.12.2025 to 19.12.2025	Kolkata-South	Tollygunge/ Rasbehari	V/ III	08	GST Bhawan, 180 Shantipally, Kolkata-107

List of Holidays: Nov'2025 :22/11, 23/11, 29/11 & 30/11

Dec'2025: 06/12, 07/12, 13/12 & 14/12

This programme has been approved by Dy. Director (RA-INDT) on e-office.

(Handwritten signature)
19/11/2025

Sr Audit Officer/ GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING

FAP-5 (Detailed Audit in respect of SSCA on DoRF Phase-III)

Revised Tour Programme for the period from 10.09.2025 to 20.11.2025

1. Shri Ratan Kumar Sharma, SAO
2. Ms. Saswati Biswas, AAO
3. Shri S.K Anand, AAO
4. Shri Pankaj Manna, Asst. Supervisor (*w.e.f. 09/10/2025*)

Date	Commissionerate	Division	Range	Working Days allotted	Address of the unit
10.09.2025 to 17.10.2025	Kolkata-South	Tollygunge/Rasbehari	III/V	26	GST Bhawan, 180 Shantipally, Kolkata-107
21.10.2025	PAO, CGST, Kol-II	Certification of Supplementary-III Accounts		01	MS Building, Strand Road Kolkata-01
22.10.2025	Howrah	Sankrrail	III	01	5 Clive Road, Sarvmangla Building, Kolkata-01
23.10.2025 to 24.10.2025	Howrah	Shivpur	IV	02	39, Rabinder Sarani, Kolkata-73
24.10.2025	Mid Term Review meeting for SAO, FAP-5				O/o DGA (Central) Kolkata-01
27.10.2025 to 18.11.2025	Kolkata-South	Tollygunj/Rasbehari	III/V	15	GST Bhawan, 180 Shantipally, Kolkata-107
19.11.2025	Howrah	Sankrail	III	01	5, Clive Road, Sarvmangla Building, Kolkata-01
20.11.2025	Howrah	Shivpur	IV	01	39, Rabinder Sarani, Kolkata-73

List of Holidays: September 2025 :13/09, 14/09, 20/09, 21/09, 23/09
(Spl C/L), 27/09, 28/09

October : 01/10, 02/10, 04/10, 05/10, 11/10, 12/10, 18/10, 19/10,
20/10, 25/10, 26/10.

November 2025: 01/11, 02/11, 05/11, 08/11, 09/11, 15/11, 16/11.

HQ Duty: 31.10.2025

This programme has been approved by Dy. Director (RA-INDT) on e-office.

**Digitally signed by
Omprakash Shaw
Date: 29-10-2025
16:57:38**

Sr Audit Officer/ GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING

FAP-6 (Detailed Audit in respect of SSCA on DoRF Phase-III)

Revised Tour Programme for the period from 21.10.2025 to 20.11.2025

1. Shri Raja Bhattacharya, Sr.AO
2. Shri Alok Kumar Ghosh, AAO
3. Ms. Mala De, AAO

Date	Commissionerate	Division	Range	Working Days allotted	Address of the unit
21.10.2025 to 22.10.2025	Pay & Accounts Office, CGST, Kolkata- III	Certification of Supplementary-III Accounts		2	The Pay & Accounts Officer, CGST, Kolkata-III, Bamboo Villa, 169, A.J.C. Bose Road, Kol-700014.
23.10.2025 to 20.11.2025	Kolkata South	Park Street	I, II, III & V	19	GST Bhawan, 180, Santipally, Rajdanga Main Road, Kolkata 700107

List of Holidays: November 2025: 01/11, 02/11, 05/11, 08/11, 09/11, 15/11, 16/11.

HQ Duty: 31.10.2025

This programme has been approved by Dy. Director (RAINDT) on e-office.

Digitally signed by
 Omprakash Shaw
 Date: 29-10-2025
 17:01:03

Sr Audit Officer/ GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता - 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA - 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING

FAP-06 (Detailed Audit in respect of SSCA on DoRF Phase-III)

Tour Programme for the period from 21.11.2025 to 19.12.2025

1. Shri Raja Bhattacharya, Sr.AO
2. Shri Alok Kumar Ghosh, AAO
3. Ms. Mala De, AAO

Date	Commissionerate	Division	Range	Working Days allotted	Address of the unit
21.11.2025 to 19.12.2025	Kolkata South	Park Street	I, II, III & V	20	GST Bhawan, 180, Santipally, Rajdanga Main Road, Kolkata 700107

List of Holidays: Nov' 2025: 22/11, 23/11, 29/11 & 30/11.

Dec'2025:06/12,07/12,13/12 & 14/12.

HQ Duty: 28/11/2025

This programme has been approved by Dy. Director (RAINDT) on e-office.

(Handwritten Signature)
 21/11/2025

Sr Audit Officer/ GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING

FAP- 07 (Detailed Audit in respect of SSCA on DoRF Phase-III)

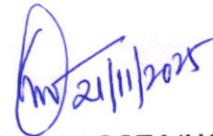
Revised Tour Programme for the period from 11.09.2025 to 19.12.2025

1. Shri Pradeep Lakra, SAO
2. Shri Mukesh Kumar, AAO
3. Shri Arvind Kumar, AAO

Date	Commissionerate	Division	Range	Working days allotted	Address of unit
11.09.2025 to 17.10.2025	Kolkata North	Chowringhee	IV, V & VI	24	GST Bhawan, 180, Rajdanga Main Road, Santipally, Kolkata-700107.
		Shyambazar	II, III & V		
21.10.2025	Pay & Accounts Office, CGST, Kolkata- IV	Certification of Supplementary-III Accounts		1	Officer, CGST, Kolkata-IV, 15/1, Strand Road, MS Building.
22.10.2025 to 17.11.2025	Kolkata North	Chowringhee	IV, V & VI	17	GST Bhawan, 180, Rajdanga Main Road, Santipally, Kolkata-700107.
		Shyambazar	II, III & V		
18.11.2025	Training on "Return of GST"			1	NACIN, Kolkata
19.11.2025 to 19.12.2025	Kolkata North	Chowringhee	IV, V & VI	22	GST Bhawan, 180, Rajdanga Main Road, Santipally, Kolkata-700107.
		Shyambazar	II, III & V		

List of Holidays:**Sep' 2025:** 13/09, 14/09, 20/09, 21/09, 27/09 & 28/09.**Oct' 2025:** 01/10, 02/10, 04/10, 05/10, 11/10, 12/10, 18/10, 19/10, 20/10, 25/10 & 26/10.**Nov' 2025:** 01/11, 02/11, 05/11, 08/11, 09/11, 15/11, 16/11, 22/11, 23/11, 29/11 & 30/11**Dec' 2025:** 06/12, 07/12, 13/12 & 14/12**Headquarter Duty:** 24/09, 31/10 & 28/11.

This programme has been approved by Dy. Director (RAINDT) on e-office.

A handwritten signature in blue ink, appearing to be 'Rm', followed by the date '21/11/2025'.

Sr Audit Officer/ GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता - 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA - 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING

FAP-08 (Verification of ATN on Chapter V : Transitional Credits under GST of Audit Report 7 of 2024 & Persuasion for records and Audit in respect of SSCA on DoRF Phase -III)

Tour Programme for the period from 11.11.2025 to 14.11.2025

1. Shri Sudip Dutta, Sr.AO

Date	Commissionerate	Division	Range	Working days	Address of the unit
11.11.25	Kolkata North & Kolkata South	ATN verification		01	GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata 700107.
12.11.25 to 14.11.25	Kolkata North	BBD Bag II	Range II, III & VI	03	GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata 700107.

This programme has been approved by Dy. Director (RAINDT) on e-office.

[Signature]
 10/11/2025
 Sr. AO/GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING

FAP-8 (ATN verification of Transitional Credit under GST Audit Report 7 of 2024 & persuasion for records in respect of SSCA on DoRF Phase- III)

Revised Tour Programme for the period from 07.11.2025 to 14.11.2025

1. Shri Ravi Kumar, AAO

Date	Commisionerate	Division	Range	Working days	Address of unit
07.11.25 to 11.11.25	Kolkata North & Kolkata South	ATN Verification	ATN Verification	03	GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata 700107.
12.11.25 to 14.11.25	Kolkata North	BBD Bag II	Range II, III & VI	03	

List of Holidays:

Nov' 2025 : 08/11, 09/11, 15/11 & 16/25.

This programme has been approved by Dy. Director (RA-INDT) on e-office.

(Signature) 10/11/2025

Sr Audit Officer/ GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING

FAP-8 (Detailed Audit in respect of SSCA on DoRF Phase-III)

Tour Programme for the period from 17.11.2025 to 19.12.2025

1. Shri Sudip Dutta, SAO
2. Shri Ravi Kumar, AAO
3. Ms. Kasturina Modak, AAO

Date	Commissionerate	Division	Range	Working days	Address of unit
17.11.2025 to 05.12.2025	Kolkata North	BBD Bagh -II	Range II, III & VI	15	Goods and Services Tax, GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata- 700107
10.12.2025	Transit to Asansol				
11.12.2025 to 16.12.2025	Bolpur	Asansol- II	VI	04	S.B.Gorai Road, Rambandhu Talao, Asansol
17.12.2025 to 19.12.2025	Bolpur	Durgapur I	I	03	CGST Building, Satyajit Roy Sarani, City Centre, Durgapur
		Durgapur II	II		
20.12.2025	Transit to Kolkata				

List of Holidays: Nov' 2025: 22/11, 23/11, 29/11 & 30/11

Dec'2025:06/12,07/12,13/12 & 14/12

Headquarter Duty: 08/12 & 09/12

This programme has been approved by Dy. Director (RAINDT) on e-office.

(Handwritten signature)
18/11/2025

Sr Audit Officer/ GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING

FAP-9 (Detailed Audit in respect of SSCA on DoRF Phase-III)

Tour Programme for the period from 21.11.2025 to 19.12.2025

1. Shri Sanjay Kumar, Sr. AO
2. Shri Debashis Saha, AAO
3. Shri Dinabandhu Kumbhakar, AAO

Date	Commissionerate	Division	Range	Working days	Address of unit
21.11.2025 to 19.12.2025	Kolkata South	Ballygunge	Range I, III & IV	20	Goods and Services Tax, GST Bhawan, 180, Shantipally, R.B Connector, Kolkata- 700107
		Bhowanipur	Range I & II		
		Bishnupur	Range I		

List of Holidays: Nov' 2025: 22/11, 23/11, 29/11 & 30/11
Dec'2025:06/12,07/12,13/12 & 14/12

Headquarter Duty: 28/11.

This programme has been approved by Dy. Director (RAINDT) on e-office.

(Handwritten signature)
 18/11/2025

Sr Audit Officer/ GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING

FAP-9 (Detailed Audit in respect of SSCA on DoRF Phase-II)

Tour Programme for the period from 27.10.2025 to 20.11.2025

1. Shri Sanjay Kumar, Sr. AO
2. Shri Debashis Saha, AAO
3. Shri Dinabandhu Kumbhakar, AAO

Date	Commissionerate	Division	Range	Working days	Address of unit
27.10.2025 to 20.11.2025	Kolkata South	Ballygunge	Range II, III & IV	17	Goods and Services Tax, GST Bhawan, 180, Shantipally, R.B Connector, Kolkata-700107
		Bhowanipur	Range I & II		
		Bishnupur	Range I		

List of Holidays: Nov' 2025: 01/11, 02/11, 05/11, 08/11, 09/11, 15/11, 16/11.

Headquarter Duty: 31/10.

This programme has been approved by Dy. Director (RAINDT) on e-office.

**Digitally signed by
 Omprakash Shaw
 Date: 29-10-2025
 17:02:59**

Sr Audit Officer/ GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING
FAP-10 (Detailed Audit in respect of SSCA on DoRF Phase-III)

Revised Tour Programme for the period from 16.09.2025 to 19.12.2025

1. Shri Supriya Kumar, SAO
2. Shri Koushik Banerjee, AAO
3. Shri Prasanta Sardar, AAO (up to 5th Dec. 2025) *
4. Shri Subir Mondal, Asst. Supervisor (w.e.f. 22.10.25)

Date	Commissionerate	Division	Range	Working days allotted	Address of unit
16.09.2025 to 17.10.2025	Kolkata North	Bidhannagar	V	21	GST Bhawan, 180, Shanti Pally, Rajdanga Main Road, Kolkata - 700 107
21.10.2025	PAO, Revenue Kolkata	Certification of Supplementary -III Accounts		1	M.S. Building, Stand Road, Kolkata-01
22.10.2025 to 24.10.2025	Kolkata North	Bidhannagar	V	3	GST Bhawan, 180, Shanti Pally, Rajdanga Main Road, Kolkata - 700 107
27.10.2025 to 29.10.2025	Kolkata North	Khardah	III	3	3rd floor,18/2 Ghosh Para Rd, Chakraborty Para, Barrackpore, WB
30.10.2025	Kolkata North	Khardah	III	1	3rd floor,18/2 Ghosh Para Rd, Chakraborty Para, Barrackpore,

					WB
03.11.2025 to 20.11.2025	Kolkata North	Bidhannagar	V	13	GST Bhawan, 180, Shanti Pally, Rajdanga Main Road, Kolkata - 700 107
24.11.2025 to 05.12.2025	Kolkata North	Khardah	III	10	3rd floor,18/2 Ghosh Para Rd, Chakraborty Para, Barrackpore, WB
08.12.2025 to 12.12.2025	Kolkata North	Khardah	IV	5	3rd floor,18/2 Ghosh Para Rd, Chakraborty Para, Barrackpore, WB
15.12.2025 to 19.12.2025	Kolkata North	Bidhannagar	V	5	GST Bhawan, 180, Shanti Pally, Rajdanga Main Road, Kolkata - 700 107

**Shri Prasanta Sardar, AAO will report to HQ (Coordination Seat) from 08.12.2025*

List of Holidays: Sept'2025: 20/09, 21/09, 27/09 & 28/09

Oct'2025: 01/10, 02/10, 04/10, 05/10, 11/10, 12/10, 18/10, 19/10, 20/10, 25/10 & 26/10.

Nov'2025:

1/11, 02/11, 05/11, 08/11, 09/11, 15/11, 16/11, 22/11, 23/11, 29/11 & 30/11.

Dec'2025: 06/12, 07/12, 13/12 & 14/12.

Headquarter Duty: 24/09, 31/10 & 21/11

This programme has been approved by Dy. Director (RA-INDT) on e-office.

Digitally signed by
Omprakash Shaw
Date: 04-12-2025
12:34:04
Sr. Audit Officer, GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता - 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA - 700001



वस्तु एवं सेवा कर लेखा परीक्षा
GOODS AND SERVICES TAX AUDIT WING

FAP-11 (Detailed Audit in respect of SSCA on DoRF Phase -III)

Revised Tour Programme for the period from 10.11.2025 to 28.11.2025

1. Shri Yugandhar Rao Mavuru, SAO
2. Shri Rajiv Kumar, SAO
3. Shri Ranjan De Malakar, AAO

Date	Commissionerate	Division	Range	Working Days
10.11.2025 to 14.11.2025	Kolkata North	BBD Bag-I	I & IV	05
		Barasat	II	
16.11.2025	Transit to Port Blair, Andaman & Nicobar			
17.11.2025 to 28.11.2025	Haldia	Andaman & Nicobar	I & II	10
29.11.2025	Transit back to Kolkata			

List of Holidays: 11/2025: 15,16,22 & 23

H.Q. Duty: 01.12.2025

This programme has been approved by Dy. Director (RAINDT) on e-office.

Sr. AO/GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING

FAP-11 (Detailed Audit in respect of SSCA on DoRF Phase-III)

Revised Tour Programme for the period from 26.09.2025 to 20.11.2025

1. Shri Yugandhar Rao Mavuru, SAO
2. Shri Rajiv Kumar, SAO
3. Shri Ranjan De Malakar, AAO

Date	Commrt.	Division (Range)	Working days	Address of the unit
26.09.25 to 09.10.25	Kolkata North	BBD Bag I (R-II) and Barasat (R-I & IV)	8	180, Shantipally, Rajdanga Main Road, Kolkata-700107
10.10.25	HQ Duty			
12.10.25	Transit to Kharagpur			
13.10.25 to 21.10.25	Haldia	Kharagpur (R-II & IV)	6	Office of the Superintendent, Central Tax, Range-I, Kar Udyog Real Estate (3rd & 4 th floor), Orissa trunk road, Kharagpur, West Medinipur-721305
21.10.25	Transit back from Kharagpur to Kolkata after Office hours			
22.10.25 to 06.11.25	Kolkata North	BBD Bag I (R-II) and Barasat (R-I & IV)	10	180, Shantipally, Rajdanga Main Road, Kolkata-700107
07.11.25	HQ Duty			
09.11.25	Transit to Port Blair			
10.11.25 to 20.11.25	Haldia	Andaman and Nicobar (R-I & II)	9	Office of the Superintendent, Central Tax, Range-I, New Andaman & Nicobar Division, Kamraj Marg (V.I.P. Road), Port Blair, Janglight, Andaman and Nicobar Islands, South Andaman-744103
21.11.25	Transit back from Port Blair to Kolkata			

List of Holidays: **Sept' 2025:** 27/09 & 28/09.
 Oct' 2025: 01/10, 02/10, 04/10, 05/10, 11/10, 12/10, 18/10,
 19/10,20/10 ,25/10 & 26/10.
 Nov' 2025: 01/11, 02/11, 05/11,08/11,09/11.

Headquarter Duty: 10/10 , 31/10 & 07/11.

Note :- The FAP moving outstation is to comply with Office Order (Admn. Series)
No 201 dated 23 October 2019 regarding their travel between HQ and place of
duty.

This programme has been approved by Dy. Director (RA-INDT) on e-office.

Digitally signed by
Omprakash Shaw
Date: 29-10-2025
17:23:33

Sr Audit Officer/ GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING

FAP-11 (Detailed Audit in respect of SSCA on DoRF Phase-III)

Revised Tour Programme for the period from 04.12.2025 to 18.12.2025

1. Shri Yugandhar Rao Mavuru, SAO
2. Shri Rajiv Kumar, SAO
3. Shri Ranjan De Malakar, AAO

Date	Commissionerate	Division	Range	Working Days	Address of the unit
04.12.2025 to 09.12.2025	Kolkata North	BBD Bag- I	I & IV	4	180, Shantipally, Rajdanga Main Road, Kolkata- 700107
		Barasat	II		
10.12.2025 to 11.12.2025	Haldia	Andaman & Nicobar	I & II	2	Customs House, Strand Road, Kolkata
12.12.2025 to 18.12.2025	Haldia	Andaman & Nicobar	I & II	5	HQ

List of Holidays: Dec'25:06/12,07/12,13/12 & 14/12

HQ Duty: 02/12 & 03/12

This programme has been approved by Dy. Director (RAINDT) on e-office.

Digitally signed by
 Omprakash Shaw
 Date: 12-12-2025
 14:40:43

Sr. AO/GSTA(HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING

FAP- 12 (Range Audit in respect of SSCA on DoRF Phase-III)

Revised Tour Programme for the period from 11.09.2025 to 14.11.2025

1. Shri S. Mohan, SAO (w.e.f 17-10-2025)
2. Shri Nilmani Singh, SAO (w.e.f 29-10-2025)
3. Smt. Tapati Chakraborty, SAO
4. Shri Kamal Kant Lal, AAO
5. Shri Rohit Kumar Gupta, AAO

Date	Commissionerate	Division	Range	Working Days allotted	Address of the unit
11.09.2025 to 26.09.2025	Kolkata North	Khardah	R-III	12	CGST Khardah DIVISION, 3rd Floor, 18/2, Ghosh Para Rd, Chakraborty Para, Barrackpore, West Bengal 700120
29.09.2025 to 14.10.2025	Kolkata South	Tollygunge	R-V	10	GST Bhawan, 180, Rajdanga Main Road, Santipally, Kolkata-700107
15.10.2025 to 30.10.2025	Kolkata North	Bidhannagar	R-V	11	GST Bhawan, 180, Rajdanga Main Road, Santipally, Kolkata-700107.
02.11.2025	Transit to Kharagpur				
03.11.2025 to 14.11.2025	Haldia	Kharagpur	R-II	9	Inda Kharagpur, Ananda Nagar Colony, Inda, Kharagpur, West Bengal 721305

15.11.2025

Transit to Kolkata

List of Holidays: Sept' 2025 :13/09, 14/09, 20/09, 21/09, 27/09 &28/09

Oct' 2025: 01/10, 02/10, 04/10, 05/10, 11/10, 12/10, 18/10, 19/10,20/10 ,25/10 & 26/10

Nov' 2025: 01/11, 02/11, 05/11,08/11,09/11

Headquarter Duty: 31/10

Note :- The FAP moving outstation, is to comply with Office Order (Admn. Series) No 201 dated 23 October 2019 regarding their travel between HQ and place of duty.

This programme has been approved by Dy. Director (RA-INDT) on e-office.

**Digitally signed by
Omprakash Shaw
Date: 29-10-2025
17:08:20
Sr Audit Officer/ GSTA(HQ)**



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



वस्तु एवं सेवा कर लेखा परीक्षा विंग
GOODS AND SERVICES TAX AUDIT WING

FAP- 12 (Audit of EoDB under SSCA on DoRF Phase-III)

Revised Tour Programme for the period from 17.11.2025 to 16.01.2026

1. Shri S. Mohan, SAO
2. Shri Nilmani Singh, SAO*
3. Smt. Tapati Chakraborty, SAO *
4. Shri Anjani Kumar, SAO (w.e.f. 01-12-2025)
5. Shri Kamal Kant Lal, AAO *
6. Shri Rohit Kumar Gupta, AAO
7. Ms. Puja Das, AAO (w.e.f. 01-12-2025)
8. Shri Pankaj Manna, Asstt. Supv.
9. Md. Imran Ali Sr. Ar. (w.e.f. 01-12-2025)

Date	Commissionerate/Division /Range	Address of unit	Working Days
17.11.2025 to 16.01.2026	Kolkata Audit -I Commissionerate	GST Bhawan,180, Shantipally, Rajdanga Main Road, Kolkata- 700107	41
	Anti-evasion Unit of Kolkata Nort Comm		
	Range V of Bidhannagar		
	Range III of BBD Bag-I		
	Range V of Tollygunge		
	Range V of Park Street Division		
	Range III of Khardah Division	Khardah	
Kolkata Audit -II Commissionerate	Bamboo villa,169 A.J.C Bose Road Kolkata-700014		

* (1) **Shri Nilmani Singh, SAO** conducted audit in Kolkata Audit-II Commissionerate, Bamboo Villa on 02/12/2025 and 03/12/2025 for 2 days and **Smt. Tapati Chakraborty, SAO** and **Shri Kamal Kant Lal, AAO** conducted audit in Kolkata Audit-II Commissionerate, Bamboo Villa from 02/12/2025 to 05/12/2025 for 4 days.

* (2) **Smt. Tapati Chakraborty, SAO** and **Shri Kamal Kant Lal, AAO** conducted audit in Range-III of Khardah Division from 10/12/2025 to 12/12/2025 for 3 days.

List of Holidays: Nov' 2025: 22/11, 23/11, 29/11 & 30/11.

Dec'2025: -06/12,07/12,13/12,14/12,20/12,21/12,25/12,27/12 & 28/12.

Jan'2026: -03/01,04/01,10/01 & 11/01.

Headquarter Duty: 28/11,19/12, & 02/01.

This programme has been approved by Dy. Director (RAINDT) on e-office.

Digitally signed by
Omprakash Shaw
Date: 19-02-2026
14:19:42

Sr. AO/GSTA (HQ)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



वस्तु एवं सेवा कर लेखा परीक्षा
GOODS AND SERVICES TAX AUDIT WING

FAP-01 (Range Audit in respect of SSCA on DoRF Phase-III)

Revised Tour Programme for the period from 06.10.2025 to 12.11.2025

1. Shri. Dinesh Chandra Pandey, SAO
2. Shri Devraj Paswan, AAO
3. Shri Dayanidhi Tiwari, AAO
4. Pramod Kumar, AAO

Date	Commissionerate	Division	Range	Working days	Address of unit
06.10.2025	Transit to Asansol				
07.10.2025 to 22.10.2025	Bolpur	Asansol-II	R-VI	11	X-10, South Road, 713325
22.10.2025	Transit from Asansol to Kolkata				
23.10.2025 to 28.10.2025	Headquarter duty (4 working days)				
29.10.2025 to 12.11.2025	Kolkata North	BBD Bag-I	R-III	10	GST Bhavan, 180, Rajdanga Main Road, Shantipally, Kolkata – 700107

List of Holidays: October: 01/10, 02/10, 04/10, 05/10, 11/10, 12/10, 18/10, 19/10, 20/10, 25/10, 26/10

November: 01/11, 02/11, 05/11, 08/11, 09/11

N.B: Shri Shekhar Kumar, Auditor, will handle miscellaneous works relating to FAP-01 from the Headquarters Office, Kolkata (up to 28.10.2025)

This programme has been approved by Dy. Director (RAINDT) on e-office.

Digitally signed by
 Omprakash Shaw
 Date: 21-10-2025
 18:12:28
 Sr. AO/GSTA(HQ)

