BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL AT DELHI

APPEAL No. 47 of 2025

IN THE MATTER:

SUNIL VERMA **…APPELLANT**

VERSUS

PUNJAB POLLUTION CONTROL BOARD AND ORS. **…RESPONDENTS**

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PLACE: GURGAON
DATE: 26.11.2025

SHRIYA TAKKAR, MANAN TAKKAR, UNNATI ANAND,

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BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL AT DELHI

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REPLY ON BEHALF OF RESPONDENT NO.3 I.E M/S SUMIT KNIT FAB TO THE APPEAL FILED BY THE APPELLANT.

MOST RESPECTFULLY SHOWETH:

1. That the present Appeal has been filed by the Appellant challenging the order dated 14.04.2025 issued/passed by the Respondent Punjab Pollution Control Board under Section 33-A of the Water (Prevention and Control of Pollution) Act, 1974 thereby temporarily restoring the electricity connection of available to the Respondent Industry herein i.e. M/s Sumit Knit Fab. The matter is pending adjudication before this Hon'ble Tribunal and is now listed for hearing on 02.12.2025.

2. That this Hon'ble Tribunal vide order dated 09.09.2025 condoned the delay in filing the Appeal and directed the Respondents to file their responses. The present reply on behalf of Respondent No.3 is therefore being filed in compliance of order dated 09.09.2025.

3. That at the outset, the Respondent No.3 herein denies each and every statement and contentions set forth in the Appeal to the extent the same are contrary to and/or inconsistent with the true and complete facts of the case and/or the submissions made on behalf of the Respondent No.3 herein in the present Reply. That the Respondent No.3 further humbly submits that the averments and contentions, as stated in the Appeal filed by the Appellant, may not be taken to be deemed to have been admitted

by the Respondent No.3 herein, save and except what are expressly and specifically admitted and the rest may be read as travesty of facts.

4. That before adverting to the contents of the Appeal filed by the Appellant, the Respondent No.3 herein would like to make some preliminary submissions:

1. **THE APPELLANT I.E. MR. SUNIL VERMA IS A BUSINESS RIVAL/COMPETITOR OF THE RESPONDENT NO.3 AND HAS FILED THE PRESENT APPEAL TO COMPLETELY UNDERMINE THE BUSINESS OF THE RESPONDENT NO.3 HEREIN.**

a. That the Appellant Shri Sunil Verma (proprietor of M/s Megaline dyeing and finishing house) is a business competitor of the Respondent No.3, with both parties specializing in indigo washing. In 2019, when the Respondent No.3 herein established his dyeing and washing machinery, the Appellant approached the Respondent No.3 herein, requesting an increase in the rate for dyeing operations to equalize customer traffic. The Respondent No.3 herein refused to do the same, and since then, the Appellant has pursued a campaign against the Respondent No.3 herein by filing various frivolous complaints against his unit. Furthermore, the Appellant enjoys the support of Sh. Sant Balbir Singh Sichewal, M.P., who is allegedly complicit in efforts to completely undermine the Respondent's business.

b. The Appellant has a long history of targeting Respondent No.3 through repeated and vindictive complaints, filed not out of any genuine environmental concern but to pursue his own personal vendetta. It is pertinent to note that many of these complaints were routed through S. Sant Balbir Singh Sichewal, and became the very basis for the Respondent Board passing several adverse and unsustainable orders against

Respondent No.3. These include, inter alia, the refusal of consent orders, multiple closure directions, and the imposition of arbitrary Environmental Compensation—such as the order dated 24.07.2024, which was subsequently set aside by this Hon'ble Tribunal vide order dated 01.04.2025 in Appeal No. 37 of 2025, as well as the order dated 05.12.2024, which remains pending adjudication before this Hon'ble Tribunal in Appeal No. 14 of 2025. The conduct of the Appellant thus reflects a pattern of misusing the regulatory framework to harass Respondent No.3 rather than to advance any legitimate grievance.

c. The repeated filing of complaints by the Appellant against Respondent No.3 has resulted in persistent and unwarranted harassment by the Respondent Punjab Pollution Control Board, which continues to act on every such complaint without any objective basis. Most recently, on 26.08.2025 and again on 30.09.2025, the Respondent Board issued notices to Respondent No.3 directing it to furnish point-wise clarifications on the issues raised by the Appellant, Sh. Sunil Verma, in his latest round of complaints. This pattern demonstrates that the Board repeatedly initiates inquiries and demands explanations solely on account of the Appellant's persistent and baseless representations. As shall be elaborated in the submissions that follow, even the processing of the present application for renewal of Consent to Operate has been unjustifiably delayed and kept pending by the Respondent Board, solely due to the continuous stream of repetitive and unfounded complaints lodged by the Appellant, thereby causing substantial prejudice to Respondent No.3.

d. In light of the foregoing, it is evident that the Appellant's actions are neither bona fide nor motivated by any legitimate environmental concern; rather, they stem from a long-standing commercial rivalry and a deliberate attempt to disrupt the lawful operations of Respondent No.3. The sequence of events—from the Appellant's

initial attempt to influence market pricing, to the sustained campaign of frivolous complaints filed with the support of influential individuals, and the consequent cascade of unwarranted regulatory actions—reflects a clear abuse of process aimed solely at harming the Respondent's business interests. The repeated inquiries, arbitrary orders, and delays in statutory permissions triggered exclusively by the Appellant's vexatious representations have caused significant prejudice to Respondent No.3 and have burdened the Respondent Board with unnecessary proceedings. This Hon'ble Tribunal may therefore be pleased to consider the overall pattern of mala fide conduct on part of the Appellant and grant appropriate relief to prevent further misuse of regulatory mechanisms and to safeguard the Respondent No.3 from continued harassment.

2. **THAT THE IMPUGNED ORDER, HAVING BEEN OPERATIVE ONLY FOR A LIMITED DURATION, HAS CEASED TO HAVE ANY LEGAL EFFECT AND NOW STANDS INFRUCTUOUS IN VIEW OF THE RESPONDENT INDUSTRY LYING CLOSED PURSUANT TO THE DENIAL OF THE CTO.**

a. That the Respondent herein had filed an appeal bearing No. 37 of 2024 challenging the order dated 24.07.2024 passed by the Respondent Board arbitrarily imposing Environment Compensation to the tune of Rs. 6,42,25,000/- for the alleged violation years 2005-2019. That the said order was set aside by this Hon'ble Tribunal vide order dated 01.04.2024 on the grounds of violation of the principles of natural justice as no opportunity of hearing was given to the Respondent herein before the EC Verification committee finalized the quantum of compensation. That this Hon'ble Tribunal directed the Respondent Board to give an opportunity of hearing to the Respondent No.3 herein before passing any further fresh orders.

b. After the passing of the order dated 01.04.2025, the Respondent herein submitted an application for Grant of CTO and also requested the Respondent Pollution Control Board to re-examine the detailed replies and representations earlier submitted in response to various show cause notices. The Board, upon consideration, expressed the view that the industry could be permitted to resume operations only after a fresh inspection. However, given that the unit had remained closed since April 2024, the Respondent pointed out that an immediate inspection upon reopening would serve no practical purpose, as the machinery and infrastructure required essential repairs and upgrades before normal operations could be meaningfully assessed. In light of the substantial financial losses already suffered due to the prolonged closure, the Respondent requested that the industry be allowed to reopen and operate temporarily until such re-inspection could be conducted. Accepting this request, the Board decided to withdraw its earlier orders and permitted temporary operation. Pursuant to this decision, the Board issued the impugned order dated 14.04.2025 under Section 33-A of the Water (Prevention and Control of Pollution) Act, 1974, directing, inter alia, that the concerned authority restore electricity supply to the industry premises temporarily for a period of three months, i.e., up to 13.07.2025. That the Respondent Board was also pleased to grant a short-term Consent to Operate dated 14.04.2025 valid only till 1307.2025 to the Respondent Industry. Copy of the Consent to Operate dated 14.04.2025 is marked and annexed herewith as **Annexure-R3/1**.

c. In view of observations made by the Hon'ble National Green Tribunal vide order dated 01.04.2025, the matter was considered by Competent Authority of the Respondent Board and observed that it is imperative that the Board shall issue a fresh notice to the Respondent industry disclosing therein the findings of the Excise and Taxation Department, the findings of the inspection team, recommendations of the EC

verification committee and all other material which is found against the industry and imposition of Environmental Compensation with an opportunity of hearing before the Competent Authority of the Board. The Respondent industry was issued notice dated 24.04.2025 for imposition of Environmental Compensation as damage caused to the environment with hearing before the Chairman of the Board on 06.05.2025. Copy of the show cause notice dated 24.04.2025 issued by the Respondent Board is marked and annexed herewith as **Annexure-R3/2**.

d. That the Respondent herein attended the personal hearing before the Chairman of the Respondent Board on 06.05.2025 and submitted a detailed reply dated 06.05.2025 to the show cause notice dated 24.04.2025. Copy of the response dated 06.05.2025 submitted by the Respondent Industry herein is marked and annexed herewith as **Annexure-R3/3**. That in the meeting held on 06.05.2025, the Chairman of the Respondent Board observed that:

> *"The chair observed that the matter in question involves legal, technical and policy aspects. Further, considering the observations and orders of Hon'ble National Green Tribunal, the issue requires to be dealt in totality. Accordingly, the Chairman of the Board decided as under:*
>
> *1. A committee comprising of following members shall be constituted for examining the matter in totality:*
>
> *a) Sh. Amrik Singh, SLO, PPCB, Patiala (Head of the Committee)*
>
> *b) Environmental Engineer (EC Verification Committee), HQ-1, PPCB, Patiala*
>
> *c) Environmental Engineer (HQ-2, Policy Section dealing with EC matters), PPCB, Patiala*
>
> *d) Environmental Engineer. Regional Office-1, Ludhiana (presenting officer and convener member)*

2. The committee shall examine the orders of Hon'ble National Green Tribunal, reply submitted by the industry during hearing and the previous records pertaining to the matter. Committee shall go through the CPCB methodology, orders issued by Hon'ble Supreme Court/ National Green Tribunal from time to time in the matter of EC imposition, in-house protocol defined by the Board for imposing ECs and other relevant aspects related to the matter.

3. The committee shall submit a conclusive report with recommendations and draft orders for imposing environmental compensation, within one month positively.

4. Further decision for levying environmental compensation will be taken after receipt of reply from the committee as constituted above.

You are, therefore, requested to ensure the compliance of the hearing decisions within stipulated period and submit compliance to the Regional Office, Ludhiana, failing which action under the provisions of Pollution Control Laws shall be taken against the industry and its responsible person."

Copy of the minutes of personal hearing held on 06.05.2025 communicated to the Respondent herein vide letter dated 23.05.2025 are marked and annexed herewith as **Annexure-R3/4**.

e. That the Committee so appointed by the Chairman of the Respondent Board visited the industry premises on 05.07.2025 and carried out an inspection of the Respondent Industry. That samples were collected by the officers of the Board on 05.07.2025 from the Inlet of ETP, Outlet of ETP after filtration, RO Permeate and RO reject. It is pertinent to mention herein that as per the analysis report dated 10.07.2025 the analysis of the samples collected were found to be within the prescribed limits. Copy of the report dated 10.07.2025 is marked and annexed herewith as **Annexure-R3/5**. That based on the same, the Consent to Operate was further renewed by the

Respondent Board for a span of three months i.e. till 09.09.2025. Copy of the Consent to Operate dated 10.07.2025 is marked and annexed herewith as **Annexure-R3/6**.

f. That thereafter, the Respondent Board issued letter dated 26.08.2025 to the Respondent Industry herein, which inter-alia stated as below:

> *"Sub:* ***Regarding Complaint received from S.L Verma, Proprietor, M/s Megaline Dyeing and Finishing works****, D-292, Phase -8, Focal Point, Ludhiana.*
>
> *In reference to subject cited matter,* ***please find enclosed a copy of complaint received from S.L Verma, Proprietor, M/s Megaline Dyeing and Finishing works, D-292, Phase -8, Focal Point, Ludhiana for your kind pursual please.*** *The matter has been considered by competent authority and it has been decided as under:*
>
> *1. To seek explanation about the purchase of dyeing machinery in the year 2004-05 and 2005-06 from M/s Vetech Equipment, 370, Industrial Area-A, Ludhiana.*
>
> *2. M/s Sumit Knit Fab, Ludhiana be asked to explain other relevant facts as mentioned in the complaint submitted by Sunil Verma."*

Copy of the letter dated 26.08.2025 issued by the Respondent Board is marked and annexed herewith as **Annexure-R3/7**. That the complaint attached with the letter dated 26.08.2025, submitted by the Appellant, talked about an audit report and other

proofs, however the same were not appended along with the complaint. That the Respondent herein submitted a detailed reply/explanation as sought by the Board and also requested the Board to provide a copy of the documents attached with the complaint filed by the Appellant i.e. Sh. Sunil Verma. Copy of the reply submitted by the Respondent herein to the letter dated 26.08.2025 is marked and annexed herewith as **Annexure-R3/8**.

g. That since the consent to operate granted by the Respondent Board was to expire on 09.09.2025, the Respondent No.3 herein submitted an application for renewal of CTO. That however, to the utter shock of the Respondent herein, the Respondent Board issued a show cause notice dated 12.09.2025 for refusal of grant of CTO, with an opportunity of personal hearing before the Senior Environmental Engineer of the Board on 18.09.2025. Copy of the show cause notice dated 12.09.2025 issued by the Board for refusal of CTO is marked and annexed herewith as **Annexure-R3/9**. That the Respondent herein attended the meeting on 18.09.2025 and submitted a detailed reply to the show cause notice. Copy of the reply dated 18.09.2025 submitted by the Respondent herein is marked and annexed herewith as **Annexure-R3/10**. That decision of the meeting (communicated to the Appellant vide minutes of meeting dated 03.10.2025) was as follow:

> *"After hearing the industry, officer of the Board and considering material facts on record, the Senior Environmental Engineer of the Board decided that:-*
>
> *1. The industry shall get the study carried out from some institute of repute for its processes alongwith the complete water auditing of the industry to support its contentions that it has adequate ETP and ZLD system including availability of steam from the boiler*

and its consumption in different processes of the industry as well as in evaporator, within 01 month.

2. The Industry shall regularly maintain the production record w.r.t. no. of batches of dyeing & washing being carried out on dally basis.

3. The Industry shall make arrangements to carry out chemical dozing in ETP through mechanical system, within 07 days.

4. The industry shall maintain the records w.r.t. generation and lifting of hazardous waste of category 5.1 & 33.1 and shall submit the same to the Board on monthly basis.

5. The industry shall apply/obtain authorization under HWM Rules, 2016 for category 37.3 i.e. concentration and evaporation residue, within 07 days.

6. The Environmental Engineer, Regional Office-1, Ludhiana shall pursue the EC verification committee for timely submission of its report so as to take further necessary action w.r.t. imposition of Environmental Compensation to the unit and to submit conclusive recommendations to decide the case.

7. The Environmental Engineer, Regional Office-1, Ludhiana shall personally visit the industry to verify the contentions made by the industry during the hearing and submit report alongwith conclusive recommendations to decide the consent applications.

You are, therefore, requested to ensure the compliance of the hearing decisions within stipulated period and submit compliance to the Regional Office, Ludhiana, failing which action under the provisions of Pollution Control Laws shall be taken against the industry and its responsible person."

Copy of the minutes of personal hearing held on 18.09.2025 are marked and annexed herewith as **Annexure-R3/11**.

h. That in response to the request of the Respondent herein, the Respondent Board vide letter dated 30.09.2025 supplied the copy of the annexures attached/appended to the complaint of the Appellant and sought explanation regarding the same. Copy of the letter dated 30.09.2025 issued by the Respondent Board is marked and annexed herewith as **Annexure-R3/12**.

i. That in furtherance of the response dated 18.09.2025 to the show cause notice dated 12.09.2025, the Respondent herein submitted an additional reply dated 01.10.2025 to the Respondent Board and requested the Respondent Board to grant CTO at the earliest. Copy of the additional reply dated 01.10.2025 is marked and annexed herewith as **Annexure-R3/13**.

j. That the Respondent Board on 23.10.2025 refused to renew the Consent to Operate granted to the Respondent Industry. That post the refusal of CTO, when the Respondent was in the process of challenging the refusal of CTO order dated 23.10.2025, the applicant herein was advised by the officers of the Board to re-apply for the renewal and in due consideration of the same, the Respondent herein has re-applied for the renewal of CTO and the application is pending decision before the Respondent Board. That the Respondent herein also submitted its reply to the letter dated 30.09.2025 on 29.10.2025 and a copy of the same is marked and annexed herewith as **Annexure-R3/14**.

In conclusion, it is respectfully submitted that Respondent No.3 was permitted to operate only on a temporary basis, with the Respondent Board granting Consent to Operate twice, each time for a limited period of three months. However, the Respondent Board has again withheld renewal of the CTO, resulting in the Respondent Industry remaining closed since 10.09.2025, because of the pendency of this matter and due to the malafide intentions of the Applicant because of which the fresh application for CTO continues to pend without decision and the Respondent Industry is lying closed . It is further submitted that the very order challenged by the Appellant in the present Appeal has, in any event, ceased to have any legal effect, having been operative only for a restricted period of three months which was further extended by three months by virtue of grant of CTO dated 10.07.2025 valid till 09.09.2025, after which the industry was compelled to shut down due to refusal of CTO. The Appeal thus stands rendered infructuous, while the Respondent continues to suffer due to unwarranted delays driven exclusively by the Appellant's repetitive and mala fide representations.

3. **THAT MERE EXISTENCE OF A PRIOR CLOSURE DIRECTION CANNOT BE CONSTRUED AS PROHIBITING THE BOARD FROM SUBSEQUENTLY PERMITTING THE INDUSTRY TO FUNCTION IN ACCORDANCE WITH LAW.**

That is the contention of the Appellant in the appeal, that earlier closure directions, revocation directions dated 29.04.2025 were not set aside by any court of law and continues to hold the field and hence the impugned order dated 14.04.2024 has illegally been issued by the Respondent Board. It is the humble submission of Respondent No.3 that the State Pollution Control Boards, under the provisions of the Water (Prevention and Control of Pollution) Act, 1974 and the Air (Prevention and

Control of Pollution) Act, 1981, are vested with statutory powers to issue directions relating to the closure, regulation, or revocation of consents pertaining to any industry. However, the issuance of a closure order does not, in any manner, imply that the industry stands permanently or irrevocably shut. A closure direction is regulatory in nature, intended to ensure compliance, and its operation is neither perpetual nor incapable of being reviewed. It is well within the competence of the State Pollution Control Board to reconsider and withdraw a closure order, even in cases where such order has not been separately challenged, if it finds that the industry has complied with the requisite norms or if circumstances otherwise justify such withdrawal. Thus, the mere existence of a prior closure direction cannot be construed as prohibiting the Board from subsequently permitting the industry to function in accordance with law.

4. **THE APPELLANT HAS NO LOCUS STANDI TO FILE THE PRESENT APPEAL**.

It is respectfully submitted that the Appellant has no locus standi to maintain the present appeal, as he is nothing more than a business competitor of Respondent No.3 and has no legally enforceable right that is affected by the impugned order. The settled proposition of law is that any affected party can challenge an order. However the Appellant is neither an affected person nor a stakeholder in any regulatory, environmental, or operational process concerning the Respondent Industry. His involvement in indigo washing and dyeing operations places him squarely in direct commercial competition with Respondent No.3, thereby rendering his actions motivated solely by personal and competitive interests rather than any genuine environmental or public concern. It is well settled that a rival trader cannot invoke statutory remedies to interfere with or obstruct the lawful functioning of another industry merely to advance his own commercial agenda. The appeal, therefore,

represents an abuse of process, initiated solely to harass and cause operational prejudice to Respondent No.3. Accordingly, the Appellant lacks the requisite standing to challenge the impugned order, and the present appeal deserves to be dismissed on this ground alone.

REPLY ON MERITS

Without prejudice to what has been stated above and fully relying on the same, the answering Respondent No.3 proceeds to reply para-wise to the Appeal. The averments contained in the Appeal which are not specifically admitted or denied will deem to be denied by the answering Respondent No.3.

1. That the contents of the corresponding paragraph need no reply on behalf of the answering Respondent No.3. The contents of the preliminary submissions are reiterated and not repeated herein for the sake of brevity.

2. That the contents of the corresponding paragraph need no reply on behalf of the answering Respondent No.3. The contents of the preliminary submissions are reiterated and not repeated herein for the sake of brevity.

3. That in response to the contents of the corresponding paragraph it is submitted that the Water (Prevention and Control of Pollution) Act, 1974 has not Section 33B (C) as mentioned by the Appellant in his appeal. The contents of the preliminary submissions are reiterated and not repeated herein for the sake of brevity.

4. That in response to the contents of the corresponding paragraph it is submitted that after the passing of the order dated 01.04.2025, the Respondent submitted an application for grant of CTO and requested the Respondent Board to reconsider

its earlier replies to various show cause notices. The Board indicated that the industry could resume operations only after a fresh inspection; however, since the unit had remained closed since April 2024 and required repairs and upgrades before any meaningful inspection, the Respondent sought temporary permission to reopen to avoid further financial loss. The Board accepted this request, withdrew its earlier orders, and issued the impugned order dated 14.04.2025 under Section 33-A of the Water Act, temporarily restoring electricity for three months i.e., up to 13.07.2025, and also granted a short-term CTO for the same period. Respondent No.3 was thereafter granted CTO only twice, each for three months, but renewal has again been withheld, resulting in the industry remaining closed since 10.09.2025 while the fresh application is still pending. Consequently, the impugned order—operative only for a limited period and further extended till 09.09.2025—has lost all legal effect, rendering the present appeal infructuous. It is further submitted that closure directions issued under the Water Act and Air Act are regulatory and not permanent in nature, and the State Pollution Control Board is fully empowered to modify or withdraw such orders when circumstances so warrant. The contents of the preliminary submissions are reiterated and not repeated herein for the sake of brevity.

5. **REPLY TO BRIEF FACTS**:

1. That the contents of the corresponding paragraph are wrong and hence denied in its entirety. It is in the humble submission of the Respondent No.3 herein that the Appellant Shri Sunil Verma (proprietor of M/s Megaline dyeing and finishing house) is a business competitor of the Respondent No.3, with both parties specializing in indigo washing. In 2019, when the Respondent No.3 herein established his dyeing and washing machinery, the Appellant approached the

Respondent No.3 herein, requesting an increase in the rate for dyeing operations to equalize customer traffic. The Respondent No.3 herein refused to do the same, and since then, the Appellant has pursued a campaign against the Respondent No.3 herein by filing various frivolous complaints against his unit. Furthermore, the Appellant enjoys the support of Sh. Sant Balbir Singh Sichewal, M.P., who is allegedly complicit in efforts to completely undermine the Respondent's business. That the Respondent industry was established in the year 2003. It is imperative to mention herein that from the year of inception i.e. 2003 till 2018 the Respondent industry was engaged in the work of manufacturing and re-selling of knitted fabric. The Respondent industry started the work of washing and dyeing only in the year 2019. That since August 2021 i.e. when the industry achieved ZLD, no trade effluent whatsoever is being discharged into the municipal sewer. The contents of the preliminary submissions are reiterated and not repeated herein for the sake of brevity.

2. That in response to the contents of the corresponding paragraph, it is submitted that in early 2019, when the Respondent herein was in the process of establishing and stabilizing its dyeing and washing operations, an inspection was conducted by the officers of the Respondent Board on 03.01.2019. Following this initial inspection—at a time when the Respondent Industry had only just commenced its operations—several subsequent inspections were carried out, during which all samples were found to be compliant, resulting in the renewal of the Consent to Operate on each occasion. The Respondent Industry successfully achieved Zero Liquid Discharge (ZLD) status in 2021 and has consistently operated under ZLD conditions thereafter. It is further submitted that the Appellant is raising these issues at this highly belated stage, despite having no concern, stake, or locus in the

matter whatsoever, *except for his business rivalry* with the Respondent No.3. The contents of the preliminary submissions are reiterated and not repeated herein for the sake of brevity.

3. That the contents of the corresponding paragraph are admitted to the extent that they correctly reflect that the Respondent Board renewed the Consent to Operate of the Respondent herein from time to time, acknowledging the Respondent as a compliant industry. It is pertinent to note that the short-term consents granted during the intervening period were issued only because the Respondent was in the process of transitioning to a Zero Liquid Discharge (ZLD) system—a process that required substantial time and technical adjustments, further delayed due to the Covid-19 pandemic. It is emphasized that no adverse issues ever arose regarding the Respondent's compliance, *except business rivalry*, which alone appears to be the driving force behind the Appellant's allegations. The contents of the preliminary submissions are reiterated and not repeated herein for the sake of brevity.

4. That the reply to the contents of para (3) above may kindly be read as a reply to the contents of the corresponding paragraph as well. The contents of the preliminary submissions are reiterated and not repeated herein for the sake of brevity.

5. That the contents of the corresponding paragraph are wrong and hence denied. It is denied that the team of officers of the Board visited the Respondent industry on 28.10.2020 and during visit the proprietor could not produce the old records, bills and any justification regarding bills dated 14.08.2007 and 18.08.2007 for sweater

O/D washing (Over Dyeing washing). At the outset it is submitted that no inspection was carried out by the Board on 28.10.2020. Rather, a letter dated 11.01.2021 was issued by the Respondent Board to the Respondent industry stating that a complaint has been received against the industry from Sant Baba Balbir Singh Seechewal in which it has been claimed that the industry was operating its dyeing and washing process at existing location since 2005 without any ETP and the Municipal Corporation has also regularized the industry upto 31.03.2019. Copy of the letter dated 11.01.2021 is marked and annexed herewith as **Annexure-R3/15**. The contents of the preliminary submissions are reiterated and not repeated herein for the sake of brevity.

6. That the contents of the corresponding paragraph are true and hence need no reply from the answering Respondent No.3 herein. The contents of the preliminary submissions are reiterated and not repeated herein for the sake of brevity.

7. That the contents of the corresponding paragraph are true and hence need no reply from the answering Respondent No.3 herein. The contents of the preliminary submissions are reiterated and not repeated herein for the sake of brevity.

8. That in response to the contents of the corresponding paragraph it is submitted that the report allegedly states that: '*This shows that both the parties were engaged in business and has duly has duly accounted the transactions in there returns….From the above it may be concluded that Sumit Knit Fab having TIN 03422010923 is doing dying in year 2009-10*.' At the outset it is relevant to mention herein that the report nowhere mentions that the Respondent herein was engaged in the work of dyeing from the year 2005-2019 and the same simply states the year as 2009-10.

Further, the report is completely unreliable as it is in totality based only upon two invoices that too submitted by a person who is a competitor and a business rival of the Respondent herein. As would be clear from the report it simply states based on two invoices that the Respondent was engaged in the business of dyeing with one Hinker Knits India Pvt. Ltd. That from 2003-2018 the Respondent herein was engaged in the manufacturing and re-selling of knitted fabric. It is submitted that the Respondent herein used to outsource the work of dyeing (with the dyer using his own dyes), but the Respondent started receiving complaints from its customers regarding the poor quality of dye being used. It is imperative to mention herein that the units to whom the Respondent used to out-source the work of dyeing, used poor or low quality of dyes (including cheaper Chinese dyes) and the customers therefore were not satisfied with the final product. That therefore so as to achieve customer satisfaction and for the purpose of cost cutting so as survive in a highly competitive market, the Respondent started buying dyeing chemicals himself at a much lesser price from the market and gave it to the dyer for dyeing the fabrics of the Respondent. That therefore, the invoices based on which the report has been submitted pertains to the dyes bought by the Respondent to give to the dyer for dyeing the fabrics of the Respondent. That even otherwise, just based on two purchase invoice it cannot be alleged that the Respondent herein was engaged in the work of dyeing prior to the year 2019. It is also relevant to mention herein that the Municipal Corporation issued a letter dated 09.02.2021 to the Respondent Board stating that the effluent discharge connection of the Respondent unit has been regularized only from 09.04.2019. Copy of the letter dated 09.02.2021 is marked and annexed herewith as **Annexure-R3/16**. That further, a response letter dated 17.02.2021 was also issued by Office of Assistant Commissioner State tax, Ludhiana-3 to the Respondent Board stating that "***as per the record, the firm was***

registered on the VAT portal w.e.f 31 May 2005 for manufacturing/resale of Knitted Cloth (copy enclosed). Moreover, the purchase invoices related to the purchase of dyeing unit machinery/equipment reflects that the firm was involved in dying operations in YF 2019-20" . Copy of the letter dated 17.02.2021 is marked and annexed herewith as **Annexure-R3/17**. That the Respondent herein submitted an application dated 18.11.2024 to the Deputy/Assistant Commissioner, CGST Division, Ludhiana along with the bills, invoices, ledgers, balance sheet etc. That in response to the application dated 18.11.2024, a letter dated 20.11.2024 was issued by the office of the Deputy/Assistant Commissioner, CGST Division, Ludhiana stating that: '*This is to certify that M/s Sumit Knit Fab, 3B Industrial Area Extension, Ghorewali Road Ludhiana falls under the jurisdiction Range V, CGST Division, Ludhiana.* ***They have installed Dyeing Unit in FY 2018-19 and machinery in this regard was purchased from the period 01.12.2018 to 17.09.2020. They have commenced production after 13.05.2019 as per the Certificate issued by Punjab Pollution Control Board, Zonal Office -1, Ludhiana. The details Suppliers from whom said machinery has been purchased reflect in the GSTR 2A for the Financial Years 2018-19, 2019-20 and 2020-21****.'* Copy of the letter dated 20.11.2024 issued by the office of the Deputy/Assistant Commissioner, CGST Division, Ludhiana are marked and annexed herewith as **Annexure-R3/18(Colly)**. The contents of the preliminary submissions are reiterated and not repeated herein for the sake of brevity.

9-12. That in response to the contents of the corresponding paragraphs, it is submitted that the same unequivocally fortify the stand of the Respondent herein that the Appellant, being a direct business rival, has consistently pursued a pattern of lodging successive and unfounded complaints solely to advance his personal

vendetta against the Respondent. That on 02.02.2024, the Respondent Industry was visited by the Committee constituted by the Respondent Board for inspection on a complaint received to the Board submitted by SL. Verma (Appellant) through Sh. Sant Balbir Singh Sichewal MP. That during the inspection samples were collected by the officials of the said committee from Outlet of the ETP leading to UF Feed, from final RO1 and RO2 permeate leading to storage tank, from Outlet of overhead tank where Fresh Water + RO permeate is taken and Final RO reject leading to evaporator. However, the samples so collected by the Committee were not divided into two parts even at the asking of the Respondent, which is a clear violation of Section 21 of the Water Act. It is imperative to mention herein that the committee thoroughly investigated the sewer connections (domestic) of the Respondent Industry, however, no sewer samples whatsoever were taken by the Committee. Further, it is also relevant to point out that no bye-pass of trade effluent was found by the Committee. Further to the utter shock of the Respondent herein, a show cause notice dated 19.04.2024 was issued by the Respondent Board for revocation of consent under the Water Act, revocation of Authorization issued under the Hazardous and other Wastes (Management and Transboundary Movement) Rules, 2016 and for imposition of EC for the period 2003-2019. That it is through the show cause notice dated 19.04.2024, that the Respondent came to know about the observations made by the Committee that visited the Respondent Industry on 02.02.2024. That as per the analysis report dated 16.02.2024 of samples collected on 02.02.2024, all the parameters except TDS were found to be within the prescribed limits. With respect to high value of TDS it is imperative to mention herein that the industry is engaged mainly in washing of denim indigo garments which are thicker than the normal fabric. These require water having TDS upto 2000 mg/ Ltr. In case the TDS is less, extra salt is required to be added

so as to bring the TDS upto 2000 mg/ Ltr. Therefore, the water having higher TDS is good for the fabric being dyed by the Respondent industry. It is important to mention herein that the high value of TDS is in no manner effecting or causing degradation to the surrounding environment as the treated effluent is being re-used in the process and no effluent is discharged into the municipal sewer. Copy of the analysis report dated 16.02.2024 is marked and annexed herewith as **Annexure-R3/19**. That the hearing before the Chairman of the Respondent Board was attended by the proprietor of the Respondent Industry. It is submitted that a reply was submitted by the Respondent to the Chairman of the Respondent Board during the personal hearing on 25.04.2024. Copy of the reply submitted by the Respondent to the Chairman of the Respondent Board on 25.04.2024 is marked and annexed herewith as **Annexure-R3/20**. That the minutes of personal hearing held on 25.04.2024 (communicated to the Respondent herein vide letter dated 29.04.204) record the submissions of the Respondent herein and the same are reproduced herein below for the ready reference of this Hon'ble Tribunal:

> *"Sh. Rishi Jethi, Proprietor of the industry attended the hearing and submitted a written reply, which was taken on record. He submitted that he is sole proprietor of the industry and started the Industry in the year of 2019 for washing and dyeing. Before starting the above said unit got all Permissions/NOC from the Punjab Pollution Control Board as well as all the necessary concerned departments. He installed Zero Liquid Discharge Plant. Zero liquid discharge plant working regularly as per norms.*
>
> *The unaccounted water is used in backwash of UF filter & UF reject water. There is no unmetered water source as only one tube well is installed inside the premises of industry which is metered & record is*

maintained. Both RO Plants are running and were running at the time of official visit. The visiting team inspected plant for 4-5 hours. The industry is using total RO product water into process. The industry is involved in washing/ dyeing of garments, in which up to 2000 TDS water can be used for process. They are not using RO product water in boiler. There is no such flexible pipe inside Industry premises. The industry is treating whole water from ETP in UF & RO Plants. The unaccounted water as per PPCB team, come back into equalization tank from UF Reject & Back wash. The Record of hazardous waste cat. 33.1 Is maintained & sludge is dried in sludge drying trays. Now, the Industry has provided the proper display board outside the hazardous waste storage room. The industry has not conducted any major maintenance/ membrane replacement. They are providing RO chemical purchase data for regular running of plants. Automatic dosing in dyeing/washing, effluent treatment is not practically possible. The ETP is running satisfactorily as per testing report of various sample collected by PPCB regular intervals."

Copy of the minutes of personal hearing held on 25.04.2024 (communicated to the Respondent herein vide letter dated 29.04.204) are marked and annexed herewith as **Annexure-R3/21**. That without taking into consideration the submissions of the Respondent herein and without appreciating the fact that the Respondent Industry is operating as ZLD, the Respondent Board solely relying upon the inspection carried out by the Board on 03.01.2019 and the inspection carried out by the Committee on 02.02.2024 on a complaint filed by the business rival of the Respondent, proceeded in an entirely technical manner and issued directions dated 29.04.2024 under Section 33-A of the Water Act to disconnect the electricity

connection of the Respondent herein, Revocation of consent to operate granted under the Water Act, Revocation of authorization granted under the Hazardous and other Wastes (Management and Transboundary Movement) Rules, 2016 and directions under Section 33-A of the Water Act for closure of the industry. That immediately upon receipt of the directions dated 29.04.2024, the Respondent Industry submitted a short reply dated 30.04.2024 to the Respondent Board. In this reply, the Respondent Industry clearly stated that no environmental damage was being caused by its operations and that the closure had been ordered solely on the basis of a complaint made by Sh. S.L. Verma. The Respondent Industry further requested restoration of its electricity connection and sought a re-inspection. A copy of the reply dated 30.04.2024 is annexed herewith as **Annexure-R3/22**. That as no response was received from the Respondent Board, the Respondent Industry submitted a request letter dated 02.05.2024 seeking restoration of a single-phase electricity connection of 15 KW for routine office work and daily necessities, undertaking that the said supply would not be used for any industrial activity. A copy of the request letter dated 02.05.2024 is annexed herewith as **Annexure-R3/23**. That since the Respondent Board failed to consider the submissions made during the personal hearing on 25.04.2024 and passed the directions dated 29.04.2024 without due consideration of the true facts, the Respondent Industry again filed a response dated 08.05.2024. Through this response, the Respondent Industry submitted para-wise compliance to the committee's observations and once again requested restoration of power supply. Copy of the reply dated 08.05.2024 is marked and annexed herewith as **Annexure-R3/24**. That a perusal of the aforementioned observations of the Committee and the response by the Respondent would make it clear that the observations of the committee with respect to discharge of effluent into sewer, unmetered source of water include the words "possibility,

might, may either" which clearly indicate that the committee itself was not 100% sure about whether or not effluent is being discharged into the sewer and the observations so made are all figments of their wild imagination. That, therefore, the report of the committee is not conclusive and in no manner establishes that the Respondent industry is discharging effluent into the sewer. That the report being inconclusive ought not to have been relied upon and made the basis of issuance of any order by the Respondent Board. The contents of the preliminary submissions are reiterated and not repeated herein for the sake of brevity.

13. That in response to the contents of the corresponding paragraph it is submitted that the order dated 24.07.2024 has been set side by this Hon'ble Tribunal for having been passed in violation of the principles of natural justice. The contents of the preliminary submissions are reiterated and not repeated herein for the sake of brevity.

14. That in response to the contents of the corresponding paragraph it is submitted that the order dated 05.12.2024 is presently under challenge in Appeal 14 of 2025 before this Hon'ble Tribunal. The contents of the preliminary submissions are reiterated and not repeated herein for the sake of brevity.

15-17. That in response to the contents of the corresponding paragraphs it is submitted that after the passing of the judgment order dated 01.04.2025 in Appeal 37 of 2024, the Respondent herein submitted an application for Grant of CTO and also requested the Respondent Pollution Control Board to re-examine the detailed replies and representations earlier submitted in response to various show cause notices. The Board, upon consideration, expressed the view that the industry could be permitted

to resume operations only after a fresh inspection. However, given that the unit had remained closed since April 2024, the Respondent pointed out that an immediate inspection upon reopening would serve no practical purpose, as the machinery and infrastructure required essential repairs and upgrades before normal operations could be meaningfully assessed. In light of the substantial financial losses already suffered due to the prolonged closure, the Respondent requested that the industry be allowed to reopen and operate temporarily until such re-inspection could be conducted. Accepting this request, the Board decided to withdraw its earlier orders and permitted temporary operation. Pursuant to this decision, the Board issued the impugned order dated 14.04.2025 under Section 33-A of the Water (Prevention and Control of Pollution) Act, 1974, directing, inter alia, that the concerned authority restore electricity supply to the industry premises temporarily for a period of three months, i.e., up to 13.07.2025. That the Respondent Board was also pleased to grant a short-term Consent to Operate dated 14.04.2025 valid only till 1307.2025 to the Respondent Industry. it is respectfully submitted that Respondent No.3 was permitted to operate only on a temporary basis, with the Respondent Board granting Consent to Operate twice, each time for a limited period of three months. However, the Respondent Board has again withheld renewal of the CTO, resulting in the Respondent Industry remaining closed since 10.09.2025, as the fresh application continues to pend without decision. It is further submitted that the very order challenged by the Appellant in the present Appeal has, in any event, ceased to have any legal effect, having been operative only for a restricted period of three months which was further extended by three months by virtue of grant of CTO dated 10.07.2025 valid till 09.09.2025, after which the industry was compelled to shut down due to refusal of CTO. That is the contention of the Appellant in the appeal, that earlier closure directions, revocation directions dated 29.04.2025 were not set

aside by any court of law and continues to hold the field and hence the impugned order dated 14.04.2024 has illegally been issued by the Respondent Board. It is the humble submission of Respondent No.3 that the State Pollution Control Boards, under the provisions of the Water (Prevention and Control of Pollution) Act, 1974 and the Air (Prevention and Control of Pollution) Act, 1981, are vested with statutory powers to issue directions relating to the closure, regulation, or revocation of consents pertaining to any industry. However, the issuance of a closure order does not, in any manner, imply that the industry stands permanently or irrevocably shut. A closure direction is regulatory in nature, intended to ensure compliance, and its operation is neither perpetual nor incapable of being reviewed. It is well within the competence of the State Pollution Control Board to reconsider and withdraw a closure order, even in cases where such order has not been separately challenged, if it finds that the industry has complied with the requisite norms or if circumstances otherwise justify such withdrawal. Thus, the mere existence of a prior closure direction cannot be construed as prohibiting the Board from subsequently permitting the industry to function in accordance with law. The contents of the preliminary submissions are reiterated and not repeated herein for the sake of brevity.

18-19. That the contents of the corresponding paragraphs need no reply from the answering Respondent herein. The contents of the preliminary submissions are reiterated and not repeated herein for the sake of brevity.

6. **REPLY TO GROUNDS**: That the contents of the corresponding paragraphs are wrong and hence denied in its entirety. It is denied that impugned order dated 14.04.2025 is ex facie illegal, ultra vires, and non-est in the eyes of law, as it purports to permit the restoration of electricity supply and consequent resumption

of industrial operations by Respondent No. 3, notwithstanding the subsistence of a valid and binding closure order dated 29.04.2024. It is vehemently denied that impugned order is vitiated by manifest arbitrariness, procedural impropriety, and colourable exercise of power, as it seeks to circumvent a valid statutory order through executive fiat, allegedly at the behest of Respondent No. 3, under the garb of political patronage. It is denied that impugned order fundamentally subverts the statutory framework governing environmental regulation under the 1974 Act, as well as the underlying constitutional mandate enshrined in Article 48A and Article 21 of the Constitution. It is denied that Respondent No. 3 has a well-documented history of persistent and egregious non-compliance with environmental norms. including prolonged operation without requisite consent to operate, installation and non-operation of a dummy Effluent Treatment Plant (ETP), non-functional Reverse Osmosis (RO) system, large-scale unaccounted discharge of effluent, and improper management of hazardous waste. It is denied that the Respondent herein is trying to misuse the judgment dated 01.04.2025 passed by this Hon'ble Tribunal. It is denied that the impugned order suffers from gross non- APPEAL of mind and is wholly unreasoned, mechanical, and devoid of any legal or factual justification.

It is respectfully submitted that following the judgment dated 01.04.2025 in Appeal No. 37 of 2024, the Respondent Industry applied for renewal of CTO and requested the Respondent Board to reconsider the detailed replies earlier submitted to various show cause notices. Although the Board initially indicated that operations could resume only after a fresh inspection, the Respondent clarified that an immediate inspection would be futile, as the industry had remained closed since April 2024 and required essential repairs and stabilization before any meaningful assessment. Considering the substantial financial loss suffered, the Respondent requested temporary permission to operate until re-inspection, which the Board accepted,

consequently withdrawing its earlier directions and issuing the impugned order dated 14.04.2025 under Section 33-A of the Water Act for temporary restoration of electricity and granting a short-term CTO valid up to 13.07.2025. Subsequently, a second short-term CTO was granted till 09.09.2025. Thereafter, renewal was withheld, and the industry has remained closed since 10.09.2025. Thus, the order challenged by the Appellant—being operative only for a limited period—has already exhausted its validity and bears no legal relevance.

The Appellant's contention that earlier closure directions continue to operate is misconceived, as closure orders issued under the Water and Air Acts are regulatory, not permanent, and the Pollution Control Board is fully empowered to withdraw, review, or modify such directions if circumstances warrant. Accordingly, the existence of prior closure orders cannot invalidate the Board's decision to temporarily permit operation in accordance with law. It is in the humble submission of the Respondent herein that the order dated 01.04.2025 passed by this Hon'ble Tribunal was never used by the Respondent herein or the Respondent Board in favor of the Respondent Industry. All is alleged with malice and vested interest.

Respondent No.3 was permitted to operate only on a temporary basis, with the Respondent Board granting Consent to Operate twice, each time for a limited period of three months. However, the Respondent Board has again withheld renewal of the CTO, resulting in the Respondent Industry remaining closed since 10.09.2025, as the fresh application continues to pend without decision. It is further submitted that the very order challenged by the Appellant in the present Appeal has, in any event, ceased to have any legal effect, having been operative only for a restricted period of three months which was further extended by three months by virtue of grant of CTO dated 10.07.2025 valid till 09.09.2025, after which the industry was compelled to shut down due to refusal of CTO. The Appeal thus stands rendered

infructuous, while the Respondent continues to suffer due to unwarranted delays driven exclusively by the Appellant's repetitive and mala fide representations. The contents of the preliminary submissions are reiterated and not repeated herein for the sake of brevity.

7-8. That in response to the contents of the corresponding paragraph, it is respectfully submitted that the very order impugned in the present Appeal no longer survives in the eyes of law, having been issued only for a limited duration of three months, which was subsequently extended for an additional three months by virtue of the short-term Consent to Operate granted on 10.07.2025 and valid only until 09.09.2025. Upon the expiry of this period, and due to the Respondent Board's refusal to renew the CTO, the Respondent Industry was compelled to cease operations and has remained closed since then. In these circumstances, the impugned order, being purely temporary in nature and having exhausted its operative life, has no subsisting legal consequence. Accordingly, the present Appeal stands rendered infructuous, as there is no live or enforceable order capable of adjudication by this Hon'ble Tribunal. The contents of the preliminary submissions are reiterated and not repeated herein for the sake of brevity.

PRAYER

In light of the facts and circumstances mentioned herein above, it is prayed that this Hon'ble Tribunal may be graciously pleased to:

i. Take the present Reply on record;

and/or

ii. Exempt the Respondent No. 3 from filing /better legible/true-typed/translated copies of the Annexures;

and/or

Pass any such or further orders as deemed fit and proper in the pecuniary facts and circumstances in favor of the respondent no. 3 in the interest of justice and fair play.

For SUMIT KNIT FAB
Rishi Jethi
Prop.

RISHI JETHI

(Proprietor of M/s Sumit Knit Fab)

THROUGH

SHRIYA TAKKAR, MANAN TAKKAR, UNNATI ANAND, AVANTIKA THAKUR,
P/1763/2002 D/2518/2023 D/7583/2018 UP/10905/2018

AASTHA TYAGI, PRINCE SHARMA & UDIT SAINI
D/4060/2022 PH/1820/2022 PH/3781-A/2022
ADVOCATES
ARTLO
P-6/2E, DLF PHASE-2,
GURGAON 122002
shriyatakkar@artlo.in

BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL PRINCIPAL BENCH, AT NEW DELHI

APPEAL NO. 47 OF 2025

IN THE MATTER OF:

SUNIL VERMA **...APPELLANT**

VERSUS

PUNJAB POLLUTION CONTROL BOARD & ORS. **...RESPONDENT(S)**

AFFIDAVIT

I, Rishi Jethi S/o Sh. Vinod Kumar, Aged about 47 years, Proprietor of M/s Sumit Knit Fab, R/o 3-B Industrial Area A Extn, Ludhiana, Punjab-141003, India, do hereby solemnly affirm and declare as under:

1. That I am the Respondent No 3 i.e. M/S Sumit Knit Fab in the present Appeal and the Reply has been drafted under the authority and instructions of the deponent and after perusing its contents, the deponent has duly signed it, and the contents of paragraph are true and correct to the knowledge of the deponent, and the same may be read as contents of this affidavit also, which are not being reproduced for the sake of brevity. No part of it is false and nothing material has been kept concealed there from.

NOTARY PUBLIC Ashwani Jolly LUDHIANA (Pb.) Regd. No.2784 GOVT. OF INDIA

9122
26/11/2025

2. That I have read and understood the contents of the accompanying Reply and state that the same are true and correct in the ordinary course of its business. The submissions made therein are based on legal advice received and believed to be correct.

3. That the Annexures attached with the Reply are true copies of their respective original.

For SUMIT KNIT FAB

Rishi Jetli
Prop.

Place:

Date: / /2025

Certified that the affidavit/S.P.A./GPA has been readover & explained to the deponent executant who seemed Correctly to understand the same at the time making there of

DEPONENT

VERIFICATION:

Verified that the contents of para 1 and 3 of my affidavit are true and correct to my knowledge. No part of it is false and nothing material has been kept concealed therefrom.

Verified At Ludhiana On 26 Day of 11, 2025

3122
26/11/2025

For SUMIT KNIT FAB

Rishi Jetli
Prop.

Place: Ludhiana

Date: 26 / 11 /2025

DEPONENT

Attested as identified
NOTARY PUBLIC
Ludhiana (Punjab)
26 NOV 2025

NOTARY PUBLIC
Ashwani Jolly
LUDHIANA (Pb.)
Regd. No.2784
GOVT. OF INDIA

PUNJAB POLLUTION CONTROL BOARD

Zonal Office-1, E-648-B, Focal Point, Phase-5, Ludhiana

Website:- www.ppcb.gov.in

Office Dispatch No : **OCMMS/CTO(Air)/2025/003141** | **Registered/Speed Post** | **Date:**

Industry Registration ID: *R19LDH3616701* | **Application No :** *28398681*

To,

Rishi Jethi
3-b, Indl. Area A Extn., Ghore Wali Road,
Ludhiana,Punjab-141010

Subject: **Grant of 'Consent to Operate' u/s 21 of Air (Prevention & Control of Pollution) Act, 1981 for discharge of emissions arising out of premises.**

With reference to your application for obtaining 'Consent to Operate' u/s 21 of Air (Prevention & Control of Pollution) Act, 1981, you are hereby, authorized to operate an industrial unit for discharge of the emission(s) arising out of your premises subject to the Terms and Conditions as mentioned in this Certificate.

1. Particulars of Consent to Operate under Air Act, 1981 granted to the industry

Consent to Operate Certificate No.	*CTOA/Fresh/LDH1/2025/28398681*
Date of issue :	*14/04/2025*
Date of expiry :	*13/07/2025*
Certificate Type :	*Fresh*

2. Particulars of the Industry

Name & Designation of the Applicant	*Rishi Jethi, (Proprietor)*
Address of Industrial premises	*Sumit Knit Fab,* *3-b, Indl. Area A Extn., Ghore Wali Road,,* *Ludhiana East,Ludhiana I-141010*
Capital Investment of the Industry	*127.47 lakhs*
Category of Industry	*Red*
Type of Industry	*1040-Yarn / Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and coloring*
Scale of the Industry	*Small*
Office District	*Ludhiana I*
Consent Fee Details	
Raw Materials (Name with Quantity per day)	*GARMENT FOR WASHING AND DYEING @3000Numbers/Day* *DETERGENT/SOAP @15Kgs/day* *DYES AND CHEMICALS @10Kgs/day*
Products (Name with Quantity per day)	*WASHED AND DYED GARMENTS @3000Numbers/Day*

By-products, if any, (Name with Quantity per day)	-
Details of the machinery and process	*As per application form*
Quantity of fuel required (in TPD) and capacity of boilers/ Furnace/Thermo heater etc.	*WOOD @ 1.2 Metric Tonnes/Day for baby boiler* *HSD @ 20 ltr/day for D.G set*
Type of Air Pollution Control Devices to be installed	*D.G set is equipped with canopy*
Stack height provided with each boiler/thermo heater/Furnace etc.	*Stack of adequate height provided as per norms of the Board*
Sources of emissions and type of pollutants	*1 no. wood-fired baby boiler* *1 no. DG set 62 KVA Capacity*
Standards to be acheived under Air(Prevention & Control of Pollution) Act, 1981	*As prescribed by the PPCB /CPCB / MoEF & CC*



15/04/2025

(Pardeep Balu)
Environmental Engineer

For & on behalf

of

(Punjab Pollution Control Board)

Endst. No.: **Dated:**

A copy of the above is forwarded to the following for information and necessary action please:

The Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana for information and necessary action.



15/04/2025

(Pardeep Balu)
Environmental Engineer

For & on behalf

of

(Punjab Pollution Control Board)

TERMS AND CONDITIONS

A. GENERAL CONDITIONS

1. This consent is not valid for getting power load from the Punjab State Power Corporation Ltd. or for getting loan from the financial institutions.
2. The industry shall apply for renewal /extension of consent at least two months before expiry of the consent.
3. The industry shall not violate any of the norms prescribed under the Air (Prevention & Control of Pollution) Act, 1981, failing which, the consent shall be cancelled / revoked.
4. The achievement of adequacy and efficiency of the air pollution control devices installed shall be the entire responsibility of the industry
5. The authorized fuel being used shall not be changed without the prior written permission of the Board.
6. The industry shall not discharge any fugitive emissions. All gases shall be emitted through a stack of suitable height, as per the norms fixed by the Board from time to time.
7. The industry shall provide port-holes, platforms and/or other necessary facilities as may be required for collecting samples of emissions from any chimney, flue or duct or any other outlets.

   Specifications of the port-holes shall be as under:-

   i) The sampling ports shall be provided atleast 8 times chimney diameter downstream and 2 times upstream from the flow disturbance. For a rectangular cross section the equivalent diameter (De) shall be calculated from the following equation to determine upstream, downstream distance:-

   De = 2 LW / (L+W)

   Where L= length in mts. W= Width in mts.

   ii) The sampling port shall be 7 to 10 cm in diameter

8. The industry shall put display Board indicating environmental data in the prescribed format at the main entrance gate.
9. The industry shall discharge all gases through a stack of minimum height as specified in the following standards laid down by the Board.

(i) Stack height for boiler plants

S.NO.	Boiler with Steam Generating Capacity	Stack heights
1.	*Less than 2 ton/hr.*	9 meters or 2.5 times the height of neighboring building which ever is more
2.	*More than 2 ton/hr. to 5 ton/hr.*	12 meters
3.	*More than 5 ton/hr. to 10 ton/hr*	15 meters
4.	*More than 10 ton/hr. to 15 ton/hr*	18 meters
5.	*More than 15 ton/hr. to 20 ton/hr*	21 meters
6.	*More than 20 ton/hr. to 25 ton/hr.*	24 meters
7.	*More than 25 ton/hr. to 30 ton/hr.*	27 meters
8.	*More than 30 ton/hr.*	30 meters or using the formula H = 14 Qg0.3or H = 74 (Qp)0.24 Where Qg = Quantity of SO2 in Kg/hr. Qp = Quantity of particulate matter in Ton/day.

Note : Minimum Stack height in all cases shall be 9.0 mtr. or as calculated from relevant formula whichever is more.

(ii) For industrial furnaces and kilns, the criteria for selection of stack height would be based on fuel used for the corresponding steam generation.

(iii) Stack height for diesel generating sets:

Capacity of diesel generating set	Height of the Stack	
0-50 KVA	Height of the building	+ 1.5 mt
50-100 KVA	-do-	+ 2.0 mt.
100-150 KVA	-do-	+ 2.5 mt.
150-200 KVA	-do-	+ 3.0 mt.
200-250 KVA	-do-	+ 3.5 mt.
250-300 KVA	-do-	+ 3.5 mt.

For higher KVA rating stack height H (in meter) shall be worked out according to the formula:

$$H = h+0.2 (KVA)0.5$$

where h = height of the building in meters where the generator set is installed.

10. The pollution control devices shall be interlocked with the manufacturing process of the industry to ensure its regular operation.

11. The existing pollution control equipment shall be altered or replaced in accordance with the directions of the Board, and no pollution control equipment or chimney shall be altered or as the case may be erected or re-erected except with the prior approval of the Board.

12. The industry will provide canopy and adequate stack with the D.G sets so as to comply with the provision of notification No GSR-371 E dated 17-5-2002(amended from time to time) issued by MOEF under Environment (Protection) Act, 1986.

13. The Govt. of Punjab, Department of Science, Technology & Environment vide its notification no.4/46/92-3ST/2839 dt. 29/12/1993 has put prohibition on the use of rice husk as fuel after 1.4.1995 except the following:-

ï¿½In the form of briquettes and use of rice husk in fluidized bed combustion.So the industry shall make the necessary arrangement to comply with the above notification.ï¿½

14. The industry shall submit balance sheet of every financial year to the concerned Regional Office by 30th June of every year

15. That the industry shall submit a yearly certificate to the effect that no addition / up-gradation/ modification/ modernization has been carried out during the previous year otherwise the industry shall apply for the varied consent.

16. a) The industry shall ensure that at any time the emission do not exceed the prescribed emissions standards laid down by the Board from time to time for such type of industry /emissions.

    b) The industry shall ensure that the emissions from each stack shall conform to the following emission standards laid down by the Board in respect of the Industrial Boilers.

Steam Generating capacity A.	*Required particulate matter B.*	
Area upto 5 Km from Other than the periphery of I and Class-II town	*Other than 'A' class*	
Less than 2 ton/hr.	800 mg/NM3	1200 mg/NM3
2 ton to 10 ton/hr.	500 mg/NM3	1000 mg/NM3
Above 10 ton to 15 ton/hr	350 mg/NM3	500 mg/NM3
Above 15 ton/hr	150 mg/NM3	150 mg/NM3

All emissions normalized to 12% carbon dioxide.

17. The industry shall ensure that the Hazardous Wastes generated from the premises are handled as per the provisions of theHazardous Waste (Management, Handling and Transboundary Movement) Rules, 2008, without any adverse effect on the environment, in any manner.

18. The air pollution control equipments shall be kept at all time in good running condition and;

(i) All failures of control equipments.

(ii) The emissions of any air pollutant into the atmosphere in excess of the standards lay down by the Board occurring or being apprehended to occur due to accident or other unforeseen act or event. 'Shall be intimated through fax to the concerned Regional Office as well as to the Director of Factories, Punjab, Chandigarh as required under rule 10 of the Punjab State Board for the Prevention and Control of Air Pollution Rules, 1983'.

19. The industry shall plant minimum of three suitable varieties of trees at the density of not less than 1000 trees per hectare all along the boundary of the industrial premises.

20. The industry shall submit a site emergency plan approved by the Chief Inspector of Factories, Punjab as applicable.

21. The industry shall comply with the conditions imposed by the SEIAA/MOEF in the Environmental Clearance granted to it as required under EIA notification dated 14/9/06, if applicable.

22. The industry shall make necessary arrangements for the monitoring of stack emissions and shall get its emissions analyzed from lab approved / authorized by the Board:-

(i) Once in Year for Small Scale Industries.

(ii) Twice/thrice/four time in a Year for Large/Medium Scale Industries.

23. The industry shall maintain the following record to the satisfaction of the Board :-

(i) Log books for running of air pollution control devices or pumps/motors used for it.

(ii) Register showing the result of various tests conducted by the industry for monitoring of stack emissions and ambient air.

(iii) Register showing the stock of absorbents and other chemicals to be used for scrubbers.

24. The industry will install the separate energy meter for running pollution control devices and shall maintain record with respect to operation of air pollution control device so as to the satisfy the Board regarding the regular operation of air pollution control device and monthly reading / record may be sent to the Board by the fifth of the following month.

25. The industry shall provide online monitoring system as applicable, for in stack emission and shall maintain the record of the same for inspection of the Board Officers.

26. The Board reserves the right to revoke the consent granted to the industry at any time, in case the industry is found violating the provisions of Air (Prevention & Control of Pollution) Act, 1981 as amended from time to time.

27. The industry shall comply with any other conditions laid down or directions issued in due course by the Board under the provisions of the Air (Prevention & Control of Pollution) Act, 1981.

28. Nothing in this consent shall be deemed to neither preclude the institution of any legal action nor relieve the applicant from any responsibilities, liabilities or penalties to which the applicant is or may be subjected to under this or any other Act.

29. Any amendments/revisions made by the Board/CPCB/MOEF in the emission/stack height standards shall be applicable to the industry from the date of such amendments/revisions.

30. The industry shall dispose off its solid waste generated by the burning of fuel in an Environmentally Sound Manner within the premises/outside as approved by the Board, to avoid public nuisance and air pollution problem in the area.

31. The industry shall ensure that no air pollution problem or public nuisance is created in the area due to the discharge of emissions from the industry.

32. The industry shall provide adequate arrangement for fighting the accidental leakage/discharge of any air pollutant/gas/ liquids from the vessels, mechanical equipment's etc, which are likely to cause environmental pollution.

33. The industry shall not change or alter the manufacturing process(es) and fuel so as to change the quality/quantity of emissions generated without the prior permission of the Board.

34. The industry shall earmark a land within their premises for disposal of boiler ash in an environmentally sound manner, and / or the industry shall make necessary arrangements for proper disposal of fuel ash in a scientific manner and shall maintain proper record for the same, if applicable.

35. The industry shall obtain and submit Insurance cover under the Public Liability Insurance Act, 1991.

36. The industry shall provide proper and adequate air pollution control arrangements for control emission from its fuel handling area, if applicable.

37. The industry shall comply with the code of practice as notified by the Government/Board for the type of industries where the siting guidelines / Code of Practice have been notified.

38. The industry shall not cause any nuisance/traffic hazard in vicinity of the area

39. The industry shall ensure that the noise & air emission from D.G. sets do not exceed the standards prescribed for D.G. sets by the Ministry of Environment & Forests, New Delhi.

40. The industry shall ensure that there will not be significant visible dust emissions beyond the property line

41. The industry shall provide adequate and appropriate air pollution control devices to contain emissions from handling, transportation and processing of raw material & product of the industry.

42. The Industry shall ensure that its production capacity does not exceed the capacity mentioned in the consent and shall not carry out any expansion without the prior permission / NOC of the Board.



15/04/2025

(Pardeep Balu)
Environmental Engineer

For & on behalf

of

(Punjab Pollution Control Board)

PUNJAB POLLUTION CONTROL BOARD

Zonal Office-1, E-648-B, Focal Point, Phase-5, Ludhiana

Website:- www.ppcb.gov.in

Office Dispatch No : **OCMMS/CTO(Water)/2025/003139** | **Registered/Speed Post** | **Date:**

Industry Registration ID: *R19LDH3616701* | **Application No :** *28398691*

To,

Rishi Jethi
3-b, Indl. Area A Extn., Ghore Wali Road,
Ludhiana,Punjab-141010

Subject: **Grant of 'Consent to Operate'an outlet u/s 25/26 of Water (Prevention & Control of Pollution) Act, 1974 for discharge of effluent.**

With reference to your application for obtaining 'Consent to Operate' an outlet for discharge of the effluent u/s 25/26 of Water (Prevention & Control of Pollution) Act, 1974, you are, hereby, authorized to operate an industrial unit fordischarge of the effluent(s) arising out of your premises subject to the Terms and Conditions as mentioned in this Certificate.

1. Particulars of Consent to Operate under Water Act, 1974 granted to the industry

Consent to Operate Certificate No.	*CTOW/Fresh/LDH1/2025/28398691*
Date of issue :	*14/04/2025*
Date of expiry :	*13/07/2025*
Certificate Type :	*Fresh*

2. Particulars of the Industry

Name & Designation of the Applicant	*Rishi Jethi, (Proprietor)*
Address of Industrial premises	*Sumit Knit Fab,* *3-b, Indl. Area A Extn., Ghore Wali Road,,* *Ludhiana East,Ludhiana I-141010*
Capital Investment of the Industry	*127.47 lakhs*
Category of Industry	*Red*
Type of Industry	*1040-Yarn / Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and coloring*
Scale of the Industry	*Small*
Office District	*Ludhiana I*
Consent Fee Details	
Raw Materials(Name with quantity per day)	*GARMENT FOR WASHING AND DYEING @3000Numbers/Day* *DETERGENT/SOAP @15Kgs/day* *DYES AND CHEMICALS @10Kgs/day*
Products (Name with quantity per day)	*WASHED AND DYED GARMENTS @3000Numbers/Day*
By-Products, if any,(Name with quantity per day)	-
Details of the machinary and processes	*As per application form*

Details of the Effluent Treatment Plant	*The industry has installed ETP based on ZLD followed by RO system for treatment of trade effluent*
Mode of Disposal	*Trade Effluent @75.0 KLD - RO reject @ 7.5 KLD discharged through evaporator and Permeate from RO1, RO2 @ 67.5 KLD recycled in process* *Domestic Effluent @0.7 KLD - Into sewer after septic tank*
Standards to be achieved under Water(Prevention & Control of Pollution) Act, 1974	*As prescribed by the PPCB /CPCB / MoEF & CC*



15/04/2025

(Pardeep Balu)
Environmental Engineer

For & on behalf

of

(Punjab Pollution Control Board)

Endst. No.: **Dated:**

A copy of the above is forwarded to the following for information and necessary action please:

The Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana for information and necessary action.



15/04/2025

(Pardeep Balu)
Environmental Engineer

For & on behalf

of

(Punjab Pollution Control Board)

TERMS AND CONDITIONS

A. GENERAL CONDITIONS

1. This consent is not valid for getting power load from the Punjab State Power Corporation Limited or for getting loan from the financial institutions.
2. The industry shall apply for renewal/further extension in validity of consent atleast two months before expiry of the consent.
3. The industry shall ensure that the effluent discharging through the authorized outlet shall confirm to the prescribed standards as applicable from time to time.
4. The industry shall plant minimum of three suitable varieties of trees at the density of not less than 1000 trees per hectare all along the boundary of the industrial premises.
5. The achievement of the adequacy and efficiency of the effluent treatment plant/pollution control devices/re-circulation system installed shall be the entire responsibility of the industry.
6. The industry shall ensure that the Hazardous Wastes generated from the premises are handled as per the provisions of the Hazardous Wastes(Management, Handling and Trans boundary Movement) Rules, 2008 as amended time to time , without any adverse effect on the environment, in any manner
7. The responsibility to monitor the effluent discharged from the authorized outlet and to maintain a record of the same rests with the industry. The Board shall only test check the accuracy of these reports for which the industry shall deposit the samples collection and testing fee with the Board as and when required.
8. The industry shall submit balance sheet of every financial year to the concerned Regional Office by 30th June of every year.
9. The industry shall submit a yearly certificate to the effect that no addition/up-gradation/ modification/ modernization has been carried out during the previous year otherwise the industry shall apply for the varied consent.
10. During the period beginning from the date of issuance and the date of expiration of this consent, the applicant shall not discharge floating solids or visible foam.
11. Any amendments/revisions made by the Board in the tolerance limits for discharges shall be applicable to the industry from the date of such amendments/revisions.
12. The industry shall not change or alter the manufacturing process(es) so as to change the quality and/or quantity of the effluents generated without the written permission of the Board.
13. Any upset conditions in the plant/plants of the factory, which is likely to result in increased effluent and/or result in violation of the standards lay down by the Board shall be reported to the Environmental Engineer, Punjab Pollution Control Board of concerned Regional Office immediately failing which any stoppage and upset conditions that come to the notice of the Board/its officers, will be deemed to be intentional violation of the conditions of consent.
14. The industry shall provide terminal manhole(s) at the end of each collection system and a manhole upstream of final outlet (s) out of the premises of the industry for measurement of flow and for taking samples.
15. The industry shall for the purpose of measuring and recording the quantity of water consumed and effluent discharged, affix meters of such standards and at such places as approved by the Environmental Engineer, Punjab Pollution Control Board of the concerned Regional Office.
16. The industry shall maintain record regarding the operation of effluent treatment plant i.e. record of quantity of chemicals and energy utilized for treatment and sludge generated from treatment so as to satisfy the Board regarding regular and proper operation of pollution control equipment.
17. The industry shall provide online monitoring equipmentï¿½s for the parameters as decided by concerned Regional Office with the effluent treatment plant/air pollution control devices installed, if applicable.
18. The pollution control devices shall be interlocked with the manufacturing process of the industry.
19. The authorized outlet and mode of disposal shall not be changed without the prior written permission of the Board.
20. The industry shall comply with the conditions imposed by the SEIAA / MOEF in the environmental clearance granted to it as required under EIA notification dated14/9/06, if applicable.
21. The industry shall obtain and submit Insurance cover as required under the Public Liability Insurance Act, 1991.
22. The industry shall not use any unauthorized out-let(s) for discharging effluents from its premises. All unauthorized outlets, if any, shall be connected to the authorized outlet within one month from the date of issue of this consent.

23. The industry shall make necessary arrangements for the monitoring of effluent being discharged by the industry and shall monitor its effluents:-

    (i) Once in Year for Small Scale Industries.

    (ii) Four in a Year for Large/Medium Scale Industries.

    (iii) The industry will submit monthly reading/ data of the separate energy meter installed for running of effluent treatment plant/re-circulation system to the concerned Regional Office of the Board by the 5th of the following month.

24. The industry shall provide electromagnetic flow meters at the source of water supply, at inlet/outlet of effluent treatment plant within one month and shall maintain the record of the daily reading and submit the same to the concerned Regional Office by the 5th of the following month.

25. The Board reserves the right to revoke this consent at any time in case the industry is found violating any of the conditions of this consent and/or the provisions of Water (Prevention & Control of Pollution) Act, 1974 as amended from time to time.

26. The issuance of this consent does not convey any property right in either real or personal property, or any exclusive privileges, nor does it authorize any injury to private property or any invasion of personal rights, nor any infringement of Central, State or Local Laws or Regulations.

27. The consent does not authorize or approve the construction of any physical structures or facilities for undertaking of any work in any natural watercourse.

28. Nothing in this consent shall be deemed to neither preclude the institution of any legal action nor relieve the applicant from any responsibilities, liabilities or penalties to which the applicant is or may be subjected under this or any other Act.

29. The industry shall make necessary and adequate arrangements to hold back the effluent in case of failure of septic tank.

30. The diversion or bye pass of any discharge from facilities utilized by the applicant to maintain compliance with the terms and conditions of this consent is prohibited except.

    (i) Where unavoidable to prevent loss of life or some property damage or

    (ii) Where excessive storm drainage or run off would damage facilities necessary for compliance with terms and conditions of this consent. The applicant shall immediately notify the consent issuing authority in writing of each such diversion or bye-pass.

31. The industry shall ensure that no water pollution problem is created in the area due to discharge of effluents from its industrial premises.

32. The industry shall comply with the code of practice as notified by the Government/ Board for the type of industries where the siting guidelines/ code of practice have been notified.

33. Solids, sludge, filter backwash or other pollutant removed from or resulting from treatment or control of waste waters shall be disposed off in such a manner to prevent any pollutants from such materials from entering into natural water.

34. The industry shall re-circulate the entire cooling water and shall also re-circulate/reuse to the maximum extent the treated effluent in processes

35. The industry shall make necessary and adequate arrangements to hold back the effluent in case of failure of re-circulation system/ effluent treatment plant.

36. The industry shall make proper disposal of the effluent so as to ensure that no stagnation occurs inside and outside the industrial premises during rainy season and no demand period.

37. Where excessive storm water drainage or run off, would damage facilities necessary for compliance with terms and conditions of this consent, the applicant shall immediately notify the consent issuing authority in writing of each such diversion or bye-pass.

38. The industry shall submit a detailed plan showing therein the distribution system for conveying waste-water for application on land for irrigation along with the crop pattern for the year.

39. The industry shall ensure that the effluent discharged by it is toxicity free.

40. The industry shall not irrigate the vegetable crops with the treated effluents which are used/ consumed as raw.

41. Drains causing oil & grease contamination shall will be segregated. Oil & grease trap shall be provided to recover oil & grease from the effluent.

42. The industry shall establish sufficient number of piezometer wells in consultation with the concerned Regional Office, of the Board to monitor the impact on the Ground Water Quantity due to the industrial operations, and the monitoring shall be submitted to the Environmental Engineer of the concerned Regional Office by the 5th of every month.

43. The industry shall ensure that its production capacity & quantity of trade effluent do not exceed the quantity mentioned in the consent and shall not carry out any expansion without the prior permission/NOC of the Board.



15/04/2025

(Pardeep Balu)
Environmental Engineer

For & on behalf

of

(Punjab Pollution Control Board)

PUNJAB POLLUTION CONTROL BOARD
Zonal Office-1, E-648-B, Phase-V, Focal Point, Ludhiana
Tele Fax:- 0161-4673789 Website:- www.ppcb.gov.in email:- ppcbzo1ldh@gmail.com

No. 2705 Speed Post/online Date 24/4/25

To

M/s Sumit Knit Fab,
B-3, Industrial Area-A, Extension,
Ludhiana.

Sub:- Notice u/s 33-A of the Water (Prevention & Control of Pollution) Act, 1974 alongwith notice for imposition of Environmental Compensation (EC).

Whereas, it is mandatory on the part of the industry to obtain consent to establish of the Board u/s 25/26 of Water (Prevention & Control of Pollution) Act, 1974 & u/s 21 of Air (Prevention & Control of Pollution) Act 1981 before the establishment/ expansion of the unit.

And whereas, it is mandatory on the part of the industry to obtain consent to operate of the Board to operate an outlet u/s 25/26 of Water (Prevention & Control of Pollution) Act, 1974 for discharging of effluent from its industrial premises.

And whereas, the Parliament of India had enacted the Water (Prevention & Control of Pollution) Act, 1974, the Air (Prevention & Control of Pollution) Act, 1981, the Environment (Protection) Act, 1986 and certain rules under the provisions of the Environment (Protection) Act, 1986 to protect and improve the environment and for prevention of hazards to human beings, other living creatures, plants and property and for maintaining or resorting the wholesomeness of water and to preserve the quality of air.

And whereas, the National Green Tribunal (NGT), New Delhi through its various orders/ judgments (order dated 3.8.2018, 19.2.2019 passed in Original Application no. 597 of 2017, order dated 6.12.2018 passed in Original Application No. 125 of 2017 and M.A No. 1337 of 2, order dated 13.12.2018 passed in Original Application No. 1038 of 2018, order dated 12.3.2019 passed in Original Application No. 710 of 2017 Original Application No. 711, 712 of 2017) has empowered the Central Pollution Control Board (CPCB) by laying down the methodology to assess and recover compensation for damage to the environment and utilize such amount in terms of an action plan for protection of the environment. The CPCB has formulated the methodology for assessing Environmental Compensation on the basis of formula submitted to the, NGT as mentioned in its order dated 19.2.2019 passed in original application No. 593 of 2017 and the Punjab Pollution Control Board has adopted the said methodology.

And whereas, the industry is a small scale red category unit engaged in the process of dyeing and washing of the garments.

And whereas, a compliant was earlier received against the unit through Head Office, Patiala regarding illegal operation of the unit. To verify the facts the site of unit was visited by Senior Officers of the Board on 03.01.2019 and it was found that the industry was operating without consent of the Board. The industry had installed six washing –cum- dyeing machines, six tubular, two hydro extraction machines, one ozone machine and two tanks for simple washing of fabrics. There were two knitting machines (not in operation) and two razing machines (not in operation)

The industry had installed the ETP but untreated effluent was being discharged into sewer. The ETP was found not in operational condition. The effluent samples were collected and as per analysis report, various parameters were found beyond the prescribed limits of the Board [BOD-122 against 30 mg/l, TSS- 129 against 100 mg/l, COD-384 against 250 mg/l].

And whereas, due to above violation, the direction u/s 33-A & 31-A were issued to the PSPCL vide letter no. 638-641 dated 02.08.2019 for electric disconnection of unit. In compliance, the electric connection was disconnected by the PSPCL authorities.

And whereas, the industry had applied 'Consent to Operate' and for restoration of electric connection of the unit.

And whereas, in light of 'Consent to Operate' applied by the unit, the short time 'Consent to Operate' was granted under Water Act, 1974 vide no. CTOW/Fresh/LDH1/2019/9836666 dated 13.05.2019 valid upto 12.11.2019 for trade effluent discharge @ 75 KLD into sewer after treatment through ETP & Air Act, 1981 vide no. CTOA/Fresh/LDH1/2019/9835498 dated 13.05.2019 valid upto12.11.2019 & electric connection of the industry was also restored temporarily upto 12.11.2019 for six months to adjudge the adequacy of installed ETP by the industry.

And whereas, the industry on 05.11.2019 again applied for renewal of 'Consent to Operate' alongwith restoration of electric connection for further period.

And whereas, the industry was granted consent under Water Act, 1974 & Air Act, 1981 both valid upto 12.05.2020 & electric connection of the industry was also restored upto 12.05.2020.

And whereas, the electric connection was disconnected by PSPCL vide TDCO no. 171/65668 dated 21.05.2020 due to expiry of temporarily restoration period.

And whereas, the industry again applied for renewal in validity of consent under Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981 alongwith restoration of electric connection.

And whereas, the industry was visited by officer of the Board on 01.06.2020 and observed that the industry had now installed UF & RO plant and is recycling approx. 50 % of water after UF-RO and is discharging about 35 KLD of waste water into sewer.

And whereas, in light of the UF & RO system installed by the industry the 'Consent to Operate' under Water Act, 1974 & Air Act, 1981 was granted to the industry on 24.07.2020 upto 23.01.2021 for recycling of 50 % UF and RO water and Discharge remain 35 KLD into sewer as one RO was pending due to Covid/curfew. The electric connection of the unit was also restored temporarily upto 23.01.2021.

And whereas, the industry on 27.12.2020 had again applied for extension in the validity of Consent to operate under the Water Act, 1974 and Air Act, 1981 alongwith restoration of electric connection.

And whereas, a compliant was also received from office of Monitoring Committee constituted by Hon'ble NGT letter no. CMC/2020/981 dated 20.08.2020 for detailed enquiry in the matter and to submit action taken report within 21 days.

And whereas, a team of the officers of the Board was also constituted by the Competent authority for inspection of unit. The industry was visited by team of officers of the Board on 28.10.2020 and it was observed as under:

1. The industry has installed 6 no. washing machines, 2 no. tub dyeing machines, 5 no. electric dryer, 2 no. knitting machines and 3 no. tuning machines.
2. The industry has installed ETP followed by RO system for treatment of trade effluent.
3. The representative of the industry informed during visit that earlier they were doing knitting, raising, tabling and fuse, printing, etc. since 2004 alongwith boiler. Tub dyeing is used as per demand & in case of fault during washing, cold dyeing is also done in washing milling machines.
4. During visit, Sh. Rishi Jethi, Proprietor could not produce the old records, bills & any justification regarding bills dated 14.08.2007 and 18.08.2007 for sweater O/D washing **(Over Dyeing washing)** attached with the complaint.

And whereas, the complainant had attached the copy of documents related to sale tax department regarding sale & purchase of the unit and permission of MCL. Therefore, the letter was issued to MCL vide letter no. 163 dated 11.01.2021 and to Assistant Excise and Taxation Commissioner, Excise and Taxation Department, Ludhiana vide letter no. 165 dated 11.01.2021 to intimate the date & year from which the industry is doing dyeing/washing process.

And whereas, the industry was also issued SCN to submit its reply vide Board letter no. 713-14 dated 18.02.2021 on the points of compliant.

And whereas, the industry has submitted the reply of SCN but report was awaited from Assistant Excise & MCL. Hence in view of ZLD system installed by the industry short time 'Consent to Operate' under the Water Act, 1974 & Air Act, 1981 dated 03.03.2021 upto 02.09.2021 for Zero Liquid Discharge and electric connection of the unit was also restored upto this period 02.09.2021 with special conditions that:-

a) The industry shall get the EMF meters installed at source of water supply as well as on recirculation system, within 15 days.
b) The industry shall submit the copies of balance sheets alongwith copies of electricity bills from date of commissioning of the unit.

And whereas, a new complaint has been received from Sh. Sunil Verma in the Board.

And whereas, without complete report of Excise & Sale Tax Department and without complete bill of all dyeing/ washing machinery, the exact date of start of Dyeing/washing unit by the industry cannot be adjudged.

And whereas, the industry was granted consent to operate under the Water Act, 1974 valid upto 30.6.2025 for Zero Liquid Discharge (ZLD).

And whereas, the industry was granted authorization under the Hazardous and other Waste Rules, 2016 valid upto 30.06.2027 for hazardous waste of category 5.1, 33.1 & 35.3.

And whereas, Sh. SL Verma has filed a complaint against M/s Sumit knit fab through Sh. Sant Balbir Singh Sichewal MP and a committee is constituted by competent authority of the Board to enquiry in the matter. The committee has submitted the report and raised some observation as per below:-

1. There is no account of 2026 KL. Whereas, the effluent may either be directly disposed off after the ETP plant to MC sewer without evaporation to save cost of energy involved in evaporation.
2. There is possibility of unmetered water source from where the water is taken for processing activities but is not accounted in records.
3. RO is not functioning properly and efficiently and there are chances that the industry might be discharging its treated effluent without reusing in the process.
4. It is neither feasible not advisable to use treated effluent with such a high TDS of around 1300 ppm for boiler feed or for dyeing/washing process as it will affect the boiler infrastructure as well as affect the quality of product being manufactured by the industry.
5. The possibility of discharge of effluent through flexible pipe from ETP or RO plant can't be ruled out.
6. The industry is not treating whole of the effluent through RO plant and about 2026 KL of effluent was found unaccounted. Hence, the quantities of RO reject will be much more as compare to 658 KL as recorded by the industry.
7. The hazardous waste of cat. 33.1 were found scattered here & there and no record was maintained.
8. The industry has not provided proper display board outside the hazardous waste storage room as only a computerized paper is pasted there.
9. The industry has failed to submit any record of bills or documents to justify the regular and periodic maintenance of RO plant. Further, no bill regarding change of membrane or RO plant was produced.
10. The industry has not complied with the condition of consent for providing automatic dosing arrangement for optimum chemical / coagulants in its ETP instead of manual system.

    It has been apprehended that domestic effluent of the industry might be discharged into sewer through toilets.

And whereas, the industry is not complying with the conditions of consent to operate granted to industry under Water Act, 1974, and authorization granted under the Hazardous and other Waste Rules, 2016.

And whereas, the industry was issued notice u/s 33-A of the Water Act, 1974 as well as show cause notice for revocation of consent to operate under the Water Act, 1974 and revocation of authorization under the Hazardous and other Waste Rules, 2016 alongwith notice for imposition of EC with hearing before Chairman of the Board on 25.04.2024, wherein it was decided as under:

1. The consent to operate granted to the industry under the Water (Prevention & Control of Pollution) Act, 1974 and authorization granted under the Hazardous and other Waste (Management & Transboundary Movement) Rules, 2016 be revoked.
2. The directions u/s 33-A of the Water (Prevention & Control of Pollution) Act, 1974 be confirmed for closure of the industry and disconnection of electric connection.
3. All the D.G. sets existing in the premises of the industry be sealed.
4. A reminder be issued to MCL in continuation to letter no. 163 dated 11.01.2021 and to Assistant Excise and Taxation Commissioner, Excise and Taxation Department, Ludhiana in continuation to letter no. 165 dated 11.01.2021 to intimate the date & year from which the industry is doing dyeing/washing process.
5. The amount of Environmental Compensation be calculated after receipt of reply from MCL and Excise and Taxation Department, Ludhiana.
6. The Environmental Engineer, Regional Office-1, Ludhiana shall verify the year wise installation / addition of machinery by the industry and pursue the matter with MCL and Excise and Taxation Department for early response.

And whereas, the proceedings of personal hearing held before the Chairman of the Board on 25.04.2024 has been conveyed to the industry.

And whereas, in compliance to decisions of personal hearing, the consent to operate granted to the industry under the Water Act, 1974 has been revoked, directions u/s 33-A of the Water Act, 1974 were issued for closure of the industry and disconnection of electric connection alongwith sealing of all the D.G. sets existing in the premises of the industry.

And whereas, in compliance to above directions, the PSPCL authorities has disconnected the electric supply of the industry vide TDCO letter no. 104/11 dated 29.04.2024. The industry was visited by the officer of the Board on 29.04.2024 and it was observed as under:-

1. The industry was in operation with the help of D.G set.
2. The electric connection of the industry found disconnected in compliance to the directions issued by the Competent Authority.
3. The process got stopped during the visit & after shutting down the D.G set. The D.G set was sealed by the by officer of the Board in the presence of the industry.

And whereas, in compliance to decision of personal hearing, the reminder was issued to the Assistant Excise and Taxation Commissioner, Excise and Taxation Department, Ludhiana and MC Ludhiana. The Excise and Taxation Department, Ludhiana has submitted its report vide their letter no. 124 dated 13.05.2024 and as per the report the unit has made purchases from the firms dealing in dyes and chemicals in the year 2005 and is carrying out the dyeing process. The unit is in the business of dyeing of fabric since, 2005.

And whereas, in compliance to decision no. 5 of personal hearing, Environmental Compensation (EC) of Rs. 6,42,25,000/- has been imposed on the industry vide Board's order dated 329 dated 24/7/2024 due to violations from period 2005 to 2019.

And whereas, the industry has filed a case before Hon'ble NGT against the orders dated 24.07.2024 issued by the Board imposing EC.

The NGT vide its final order dated 01.04.2025 has set a aside the orders for imposition of Environmental Compensation on the industry. The relevant abstract of the orders passed by Hon'ble Tribunal is under:-

39. In the light of the facts discussed above, we are clearly of the view that impugned order dated 24.07.2024 passed by PSPCB is unsustainable, being in violation of principles of natural justice and also having travelled beyond the facts which were disclosed to appellant in the show cause notice and at the time of personal hearing.

40. Appeal is accordingly allowed. The impugned order dated 24.07.2024 is hereby set aside. Pending IAs stand disposed of accordingly.

41. However, this order shall not preclude the respondent PSPCB from passing a fresh order after giving due opportunity of hearing to appellant and in accordance with law including compliance of principles of natural justice and the observations made in this judgment.

And whereas, in view of observations made by the Hon'ble National Green Tribunal vide order dated 01.04.2025, the matter was considered by Competent Authority of Board and observed that it is imperative that the Board shall issue a fresh notice to industry disclosing therein the findings of the Excise and Taxation Department, the findings of the inspection team, recommendations of the EC verification committee and all other material which is found against the industry and imposition of Environmental Compensation with an opportunity of hearing before the Competent Authority of the Board.

And whereas, the industry was in operation without valid consent to operate under the Water Act, 1974 and Air Act, 1981 from 2004 to 2019 without ETP and discharging untreated effluent into sewer and the committee observed during visit on 02.02.2024 that the effluent disposed off directly to MC sewer, through flexible pipe and not treating whole of the effluent through RO plant.

And whereas, the industry has been granted consent to operate under the Water (Prevention & Control of Pollution) Act, 1974 vide no. CTOW/Fresh/LDH1/2025/28398691 dated 14.04.2025 valid upto 13.07.2025 alongwith restoration of electric connection temporarily for 3 months.

And whereas, the industry is not complying with the provisions of the Water (Prevention & Control of Pollution) Act, 1974.

And whereas, the matter has been considered by the Competent Authority and it has now decided to impose the Environmental Compensation on the industry for degrading the environment after giving an opportunity of personal hearing before Chairman of the Board.

As such, you are, hereby given an opportunity of personal hearing before the **Chairman of the Board at Vatavaran Bhawan, Nabha Road, Patiala on 06.05.2025 at 11:00 am** to explain your position with respect to above said violations, failing which proposed action shall be taken under the provisions of Water (Prevention & Control of Pollution) Act, 1974 without giving any further opportunity/ notice.

Add. Senior Environmental Engineer

Endst. No. **Dated**

A copy of the above is forwarded to the Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana for information & necessary action. It is requested to inform the industry regarding date and time of hearing.

Add. Senior Environmental Engineer

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Email: sumitknitfab@yahoo.com

Dated: 06.05.2025

To,

The Chairman,

Punjab Pollution Control Board,

Vatavaran Bhavan, Nabha Road,

Patiala, Punjab.

Sub: Reply on behalf of undersigned dyeing unit, M/s Sumit Knit Fab to the Show Cause Notice dated 24.04.2025 issued by the Punjab Pollution Control Board under section 33-A of the Water (Prevention & Control of Pollution) Act, 1974 along with notice for imposition of Environmental Compensation.

Sir,

1. The instant reply is being filed by the undersigned dyeing industry, M/s Sumit Knit Fab located at B-3, Industrial Area-A, Extension, Ludhiana to the Show Cause Notice dated 24.04.2025 issued by the Punjab Pollution Control Board (hereinafter referred to as "***PPCB***") under section 33-A of the Water (Prevention & Control of Pollution) Act, 1974 (herein after referred to as "***Water Act, 1974***") along with notice for imposition of Environmental Compensation (hereinafter referred to as "***EC***"). That the said show cause notice dated 24.04.2025 has been issued by PPCB allegedly in furtherance of the order dated 01.04.2025 passed by the Hon'ble National Green Tribunal in Appeal No. 37 of 2024 titled as M/s Sumit Knit Fab vs. Punjab Pollution Control Board & Ors. That vide the said order the Hon'ble National Green Tribunal set aside the order dated 24.07.2024 issued by PPCB inter-alia imposing EC to the tune of Rs. 6,42,25,000/- for the period of violation

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01.04.2005 to 25.04.2019. Relevant portion of the order dated 01.04.2025 passed by the Hon'ble National Green Tribunal is reproduced herein below for your ready reference:

> *"In the light of the facts discussed above, we are clearly of the view that impugned order dated 24.07.2024 passed by PSPCB is unsustainable, being in violation of principles of natural justice and also having travelled beyond the facts which were disclosed to appellant in the show cause notice and at the time of personal hearing.*
>
> *Appeal is accordingly allowed. The impugned order dated 24.07.2024 is hereby set aside. Pending IAs stand disposed of accordingly.*
>
> *However, this order shall not preclude the respondent PSPCB from passing a fresh order after giving due opportunity of hearing to appellant and in accordance with law including compliance of principles of natural justice and the observations made in this judgment."*

2. By way of the notice under reply, PPCB has proposed to impose EC on the undersigned industry for the period spanning from 2004 to 2019, on the alleged grounds of operating without a valid Consent to Operate (hereinafter referred to as "***CTO***") and for purportedly discharging untreated effluent into the sewer. It is, however, pertinent to note that the said Show Cause Notice does not specify the amount or quantum of Environmental Compensation proposed to be levied upon the undersigned industry. Further, the show cause notice also fails to provide in detail the recommendations of the EC verification committee which earlier finalized the EC amounting to Rs. 6,42,25,000/-. The report of the Excise and Taxation Department including the bills submitted

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by the business rival of the undersigned herein and the report of the inspection committee have also not been provided to the undersigned herein.

Relevant submissions on behalf of the undersigned herein:

A. That the violation period has wrongly been stated to be 2004 to 2019. That except the alleged report of the Excise and taxation Department, there is nothing on record to show that the undersigned was carrying on the work of dyeing and washing from the year 2004-2019 and that there was actual violation on part of the undersigned herein. A perusal of the said report would reflect that the said matter originated only after the filing of a complaint by Mr. Sunil Verma (proprietor of M/s Megaline dyeing and finishing house), who is a competitor and a business rival of the undersigned herein, with both parties specializing in indigo washing. In 2019, when the undersigned established his dyeing and washing machinery, Sh. S.L. Verma approached the undersigned, requesting an increase in the rate for dyeing operations to equalize customer traffic. The undersigned refused to do the same, and since then, Sh. S.L. Verma has pursued a campaign against the undersigned by filing various frivolous complaints against his unit. Furthermore, Sh. S.L. Verma enjoys the support of political bigwigs who are for extraneous considerations complicit in efforts to completely undermine the undersigned's business.

B. That further the perusal of the said report would also show that the same has been made based upon the two invoices submitted by Mr. Sunil Verma. The report allegedly states that: '*This shows that both the parties were engaged in business and has duly has duly accounted the transactions in there returns....From the above it may be concluded that Sumit Knit Fab having TIN*

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03422010923 is doing dying in year 2009-10.' At the outset it is relevant to mention herein that **the report nowhere mentions that the undersigned was engaged in the work of dyeing from the year 2004-2019 as alleged by the Board and the same simply states the year as 2009-10.** Further, the report is completely unreliable as it is in totality based only upon two invoices that too submitted by a person who is a competitor and a business rival of the undersigned herein. As would be clear from the report it simply states based on two invoices that the undersigned was engaged in the business of dyeing with one inker Knits India Pvt. Ltd. That the best evidence available with the Board are these two bills 18.08.2009 and 14.08.2009 and the conclusion drawn by the excise department in its report dated 13.05.2024 states that the deduction claimed by the industry is 40 % which is a category as per Section 2(zu) of the PVAT Act, 2005 and Rule 15(4) thereof for dyeing named as sweater O/D washing in the said bills. One of the important fact that has been overlooked is that deduction in the category Section 2(zu) of the PVAT Act, 2005 and Rule 15(4) is the same for dyeing as well as washing i.e. 40%. Hence, from this no conclusion can be drawn in so far as the industry doing dyeing process in the year 2009-10 is concerned. That the report further appears to be a procured one by the business competitor of the undersigned herein Sh. Sunil Verma who is the complainant in the present case before the Board and a politically connected and influential person.

C. That the answering industry was established in the year 2003. From its inception in 2003 until the year 2018, the industry was primarily engaged in the business of manufacturing and re-selling knitted fabric. During this period, the undersigned industry procured dyeing chemicals and outsourced any required dyeing processes to third-party units, as part of its manufacturing

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operations. However, over time, the undersigned industry began to receive multiple complaints from its clientele regarding the substandard quality of dyeing in the final product. It was observed that the third-party units to whom dyeing work was outsourced often employed inferior or substandard dyes, including low-grade imported dyes (such as cheaper Chinese variants), resulting in poor quality output and dissatisfaction among customers. In order to address these quality concerns and enhance customer satisfaction—while simultaneously reducing operational costs to remain viable in a highly competitive market—the undersigned industry began procuring in special cases for important clients dyeing chemicals directly from the wholesale market at lower rates and subsequently provided the same to the dyer for use in dyeing its own fabrics. Copy of bills evidencing that the undersigned used to outsource the work of dyeing (job-work) are attached herewith as **Appendix-1**. That the undersigned has already submitted before the Board as well as before the Hon'ble National Green Tribunal that in special cases for sustaining clients in the business who wanted quality dyeing for their garments, the industry, though rarely, used to purchase dyes and used to get job work done from outside dyeing industries and the purpose of giving them good quality dyes was so that the customers do not complain of poor quality dyeing due to use of cheaper Chinese dyes used by such outside dyeing units. That the undersigned had started installation of machinery for the purpose of dyeing and washing only from December 2018 and the copy of the bills of machinery purchased from December 2018 onwards are attached herewith as **Appendix-2(Colly)**.

D. The invoices cited in the report are for dyes the undersigned bought to provide to the dyer, not for dyeing activities carried out by the undersigned. Furthermore, there is no evidence of dyeing

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equipment/machinery or dyes being found at the undersigned's premises before 2019. That there are no photographs and no inspection report of the Board on record stating that either dye or dye equipment's were found in the premises of the undersigned Industry during the period 2004-2018 and there cannot be any such photographs or report as the undersigned was only carrying out the work of knitted fabric from 2003 till 2018. It is important to mention herein that the officers from the Board have in routine all through been visiting the industry and no one ever saw any dyeing machine installed, nor there is any report where any officer of the Board post inspection has reported dyeing process being undertaken in the undersigned industry. That merely because dyes were purchased (though rarely) by the undersigned, for which the undersigned has already submitted that it used to purchase the same for the purpose of outsourcing the work of dyeing, the Board can in no manner claim that the work of dyeing was carried out in the premises of the undersigned Industry. That the Board cannot make the undersigned herein liable to pay Environment Compensation in absence of any dyeing process having been undertaken or any cogent proof such as inspection report, photographs and further that too based only on two purchase invoices only.

E. That from 2003 till the year 2019, the unit of the undersigned was a Green Category industry and was engaged only in manufacturing/resale of knitted cloth and it was only in the year 2019 when the scope of work of the industry was changed to washing and dyeing. That no machinery for the process of dyeing was installed before the year 2019 when the industry started establishing the dyeing process along with ZLD. That the same can be corroborated from letter dated 09.02.2021 issued by the Municipal Corporation stating that the effluent discharge connection of the

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undersigned unit has been regularized only from 09.04.2019. Copy of the letter dated 09.02.2021 is attached herewith as **Appendix-3**. Further, a letter dated 17.02.2021 was also issued by the Office of Assistant Commissioner State Tax, Ludhiana-3 which specifically states that "*as per the record, the firm was registered on the VAT portal w.e.f 31 May 2005 for manufacturing/resale of Knitted Cloth (copy enclosed). Moreover, the purchase invoices related to the purchase of dyeing unit machinery/equipment reflects that the firm was involved in dying operations in YF 2019-20*". Copy of the letter dated 17.02.2021 issued by the Office of Assistant Commissioner State Tax, Ludhiana-3 is attached herewith as **Appendix-4**.

F. That the undersigned herein submitted an application dated 18.11.2024 to the Deputy/Assistant Commissioner, CGST Division, Ludhiana along with the bills, invoices, ledgers, balance sheet etc. That in response to the application dated 18.11.2024, a letter dated 20.11.2024 has been issued by the office of the Deputy/Assistant Commissioner, CGST Division, Ludhiana stating that: '*This is to certify that M/s Sumit Knit Fab, 3B Industrial Area Extension, Ghorewali Road Ludhiana falls under the jurisdiction Range V, CGST Division, Ludhiana.* ***They have installed Dyeing Unit in FY 2018-19 and machinery in this regard was purchased from the period 01.12.2018 to 17.09.2020. They have commenced production after 13.05.2019 as per the Certificate issued by Punjab Pollution Control Board, Zonal Office -1, Ludhiana. The details Suppliers from whom said machinery has been purchased reflect in the GSTR 2A for the Financial Years 2018-19, 2019-20 and 2020-21.***' Copy of the application dated 18.11.2024 submitted by the undersigned herein and the letter dated 20.11.2024 issued by the office of the Deputy/Assistant Commissioner, CGST Division, Ludhiana is attached herewith as **Appendix-5(Colly)**.

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G. It is crucial to highlight that the PPCB only initiated inspections and issued notices or directions starting in 2019. Before this year, no notices or directions were issued by the Board because the washing and dyeing operations began only in 2019. If the industry in question had been engaged in washing and dyeing since 2003, it raises the question of why PPCB was unaware of these activities and why no action was taken against the industry for 15 years until the first inspection occurred in 2019. That since the scope of work of the undersigned industry was changed to washing and dyeing only in the year 2019, there arises no question of the violation period to be calculated from 2004.

H. The facts without any doubt establish that the present show cause notice under reply has been issued under the influence of Sh. Sunil Verma, the complainant and a competitor of our industry. Further, the show cause notice is totally based on assumptions and surmises alone and not on any evidence whatsoever regarding dyeing process being carried out prior to 2019.

I. Further, as already submitted above, the undersigned industry started the work of washing and dyeing only in the year 2019. It is imperative to mention herein that the process of washing and dyeing was started by the undersigned only after obtaining Consent to Operate from PPCB. That the very first CTO under the Air (Prevention & Control of Pollution) Act, 1981 and under the Water (Prevention & Control of Pollution) Act, 1974 was granted to the undersigned industry on 13.05.2019 and was valid upto 12.11.2019. Copy of the Consent to Operate under the Air (Prevention & Control of Pollution) Act, 1981 and under the Water (Prevention & Control of Pollution) Act, 1974 both dated 13.05.2019 are attached herewith as **Appendix-6(Colly)**. That as

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per the CTO the undersigned industry had the permission to discharge the treated effluent into the sewer after treatment in Effluent Treatment Plant. That accordingly the effluent was discharged into the Sewer only after treatment in the Effluent Treatment Plant. That the undersigned duly paid charges towards discharge of treated effluent in sewer to the Municipal Corporation and the bills of the same are attached herewith as **Appendix-7**.

J. That it is imperative to mention herein that undersigned has always been conscious of its duty and responsibility towards the environment at large and therefore had started working towards achieving Zero Liquid Discharge (ZLD) in the year 2020 itself. That based on the efforts of the undersigned industry, PPCB granted renewed Consent to Operate dated 03.03.2020 under the Water (Prevention & Control of Pollution) Act, 1974 which was valid till 12.05.2020 and the same had a specific condition that the industry shall install & commission the ZLD as per undertaking given by it. That the Consent to Operate under the Air Act was also renewed by PPCB. Copy of renewed Consent to Operate dated 03.03.2020 both under Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981 are attached herewith as **Appendix-8**. That despite rigorous efforts ZLD could not be fully commissioned due to the then prevailing Covid-19 pandemic due to which the CTO was again renewed by the Board on 24.07.2020 (valid till 23.01.2021) with recycling of treated effluent upto 50% if water after UF-RO and remaining 35 KLD to be discharged into sewer. Copy of renewed Consent to Operate dated 24.07.2020 both under Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981 are attached herewith as **Appendix-9**. That the consents were further renewed by the Board on 03.03.2021 having validity till 02.09.2021. Copy

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of renewed Consent to Operate dated 03.03.2021 both under Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981 are attached herewith as **Appendix-10.**

K. That after rigorous and continued efforts, the undersigned was finally successful in achieving Zero Liquid Discharge. That PPCB after conducting its due diligence and only after being satisfied that the industry has obtained ZLD, granted renewed Consent to Operate dated 25.08.2021 to the undersigned industry and the same was valid till 20.06.2025. Copy of renewed Consent to Operate dated 25.08.2021 both under Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981 are attached herewith as **Appendix-11.** That it is in the humble submission of the undersigned industry that since August 2021 i.e. when the industry achieved ZLD, no trade effluent whatsoever is being discharged into the municipal sewer. Copy of the feasibility report of the Effluent Treatment Plant installed in the premises of the undersigned Industry prepared by a qualified engineer from Thapar University is attached annexed herewith as **Appendix-12**. It is also important to mention herein that time and again directions have been issued by the Board as well as other concerned authorities to large and medium scale dyeing units to achieve ZLD. That those directions having been issued only with respect to large and medium scale industries and do not apply to the undersigned Industry as the undersigned industry is a small-scale unit. However, the undersigned Industry being an environment conscious unit achieved ZLD.

L. That vide letter dated 25.05.2022, the undersigned informed the Municipal Corporation that the industry has achieved Zero Liquid Discharge and hence requested for disconnection of municipal

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sewer with respect to discharge of effluent. It was informed through this letter that as per the consent the industry shall continue to discharge domestic effluent into the municipal sewer. Copy of the letter dated 25.05.2022 is attached herewith as **Appendix-13**. That the same was served by hand in the office of the Municipal Corporation as would be clear from the receiving on the letter attached above. However, the Municipal Corporation failed to disconnect the municipal sewer connection, due to which the undersigned again submitted a request letter dated 24.06.2022 to the Municipal Corporation. Copy of the request letter dated 24.06.2022 is attached herewith as **Appendix-14**. That post submission of the aforementioned letter, the Municipal Corporation Ludhiana still did not come forward to disconnect the sewage connection for discharge of trade effluent of the undersigned industry and therefore the undersigned Industry itself closed the same by covering it with concrete cement. That, therefore, since the connection for discharge of treated effluent has been permanently closed in the year 2022 itself, there arises no question of discharge of effluent whether treated or untreated into the municipal sewer.

M. That the undersigned Industry has installed state of art technology Effluent Treatment Plant for the treatment of the trade effluent generated from the dyeing and washing process. That out of the treated effluent, 80% is reused in the process and 20% is evaporated and there is no discharge of treated effluent inside or outside the industry premises. Copy of the Effluent treatment plant flow chart (working chart) and fresh water balance chart of the undersigned attached herewith as **Appendix-15(Colly)**. Copy of photographs of the undersigned Industry are attached herewith as **Appendix-16(Colly)**.

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N. That the show cause notice under reply mentions about an inspection conducted by the officers of the Board on 03.01.2019 and it further continues to mention that the analysis result of samples collected on 03.01.2019 were found to be beyond the prescribed parameters. At the outset, it is relevant to mention herein that the analysis report of the samples collected was never provided to the undersigned herein and the undersigned herein got hold of the same only vide the reply filed by PPCB before the Hon'ble National Green Tribunal in Appeal No. 37 of 2024. Further, samples were collected by the Board but the same were not divided into two parts even at the asking of the undersigned herein and therefore the same were collected in violation of Section 21 of the Water Act, 1974. It imperative to mention herein that the undersigned was in the process of stabilizing the operation of dyeing and washing when the inspection was conducted on 03.10.2019. As already submitted in the previous paragraphs, the undersigned was engaged only in the manufacturing and reselling of knitted fabric prior to the year 2019. It was only in the year 2019 that the undersigned started the work of dyeing and washing by installing the requisite machinery. It is imperative to mention herein that after 2019 several inspections were conducted by the Board and no sample has ever failed and the Board has time to time renewed the Consent granted to the undersigned industry. That samples were collected by the officers of the Board on 20.09.2023. That as per the analysis report dated 03.10.2023 of samples collected on 20.09.2023 all parameters were found to be within the prescribed limits. Copy of the analysis report dated 03.10.2023 is attached herewith as **Appendix-17**.

O. It is also important to mention herein that it was in the year 2021 when the undersigned industry successfully achieved Zero Liquid Discharge and has been operating on ZLD ever since then.

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With respect to high value of TDS it is imperative to mention herein that the industry is engaged mainly in washing of denim indigo garments which are thicker than the normal fabric. These require water having TDS upto 2000 mg/ Ltr. In case the TDS is less, extra salt is required to be added so as to bring the TDS upto 2000 mg/ Ltr. Therefore, the water having higher TDS is good for the fabric being dyed by the undersigned industry. It is important to mention herein that the high value of TDS is in no manner effecting or causing degradation to the surrounding environment as the treated effluent is being re-used in the process and no effluent is discharged into the municipal sewer.

P. That on 02.02.2024, the undersigned Industry was visited by the Committee constituted by the Board for inspection on a complaint received to the Board submitted by SL. Verma through Sh. Sant Balbir Singh Sichewal MP. That during the inspection samples were collected by the officials of the said committee from Outlet of the ETP leading to UF Feed, from final RO1 and RO2 permeate leading to storage tank, from Outlet of overhead tank where Fresh Water + RO permeate is taken and Final RO reject leading to evaporator. However, the samples so collected by the Committee were not divided into two parts even at the asking of the undersigned Industry, which is a clear violation of Section 21 of the Water Act. It is imperative to mention herein that the committee thoroughly investigated the sewer connections (domestic) of the undersigned Industry, however, no sewer samples whatsoever were taken by the Committee. Further, it is also relevant to point out that no bye-pass of trade effluent was found by the Committee.

Q. It is imperative to mention herein that the report of the inspection carried out by the Committee on 02.02.2024 was never served upon the undersigned herein. That the undersigned came to know

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about the observations of the committee only vide show cause notice dated 19.04.2024 issued by PPCB. That it was on the receipt of the show cause notice dated 19.04.2024 that the undersigned herein approached the Board and paid charges for obtaining the analysis report of the samples collected by the Committee on 02.02.2024 and the inspection report of the committee. It is imperative to mention herein that the Board only provided the analysis report of the samples collected by the Committee and failed to provide the inspection report. That the undersigned herein got hold of the inspection report only when PPCB filed its reply before the Hon'ble National Green Tribunal in Appeal No. 37 of 2024. That as per the analysis report dated 16.02.2024 of samples collected on 02.02.2024, all the parameters were found to be within the prescribed limits except TDS.

R. That vide response dated 08.05.2024, the undersigned submitted para-vise compliance/response to the observations of the committee as mentioned in the show cause notice dated 19.04.2024. Copy of the reply dated 08.05.2024 submitted by the undersigned herein is attached herewith as **Appendix-18**. The point-vise reply to the observations of the committee in the inspection report is as under:

i. **There is no account of 2026 KL. Whereas the effluent may either be directly disposed off after the ETP plant to MC sewer without evaporation to save cost of energy Involved in evaporation**: The total effluent received from Oct 2020 (date installation of RO unit) till April 2024 is 28254 KL. The liquid sludge collected from tube settlers etc. is about to 2-2.5% whereas the reject from UF membranes is supplied to feed tank to MEE. It is added that only the back wash from the UF membranes is supplied to the collection tank. The difference noted

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by the committee is only due to the liquid sludge of tube settlers and reject of the UF membrane. This fact might have been got omitted by the committee while making the observations. It is added that we will install EMF meter at UF reject as and when the Industry is allowed to operate so that such observations may not arise in future.

ii. **There is possibility of unmetered water source from where the water is taken for processing activities but is not accounted in records:** This para is merely on presumption basis. It is submitted that our unit is only engaged for Washing & dyeing purpose. There is no other water source for obtaining water. It is added that our unit is independent unit and having no connectivity with any surrounding premises industries etc. The extra effluent calculated by the inspection committee has already been well explained at sub point (i) above.

iii. **RO is not functioning properly and efficiently and there are chances that the Industry might be discharging its treated effluent without reusing in the process**: That the allegations qua the inefficient RO system installed at the undersigned Industry are completely false. It is pertinent to mention herein that the Board failed to take into consideration the fact that the undersigned has installed two Reverse Osmosis (RO) system to increase the recovery. That the capacity of the 1st RO system is 100 KLD and that of the second one is 40 KLD. That the average daily effluent at the inlet of the 1st RO system is 20-25 KLD. That for instance if we take the effluent at inlet of RO 1 as 20 KLD (average), the average treated effluent that goes directly to the process is 15 KLD (75% of 20) and the RO Reject is 5 KLD (average). That the RO reject of 5KLD from the first RO goes to the second RO. The average treated effluent that goes to the process directly from RO 2 is 3.75 KLD and the reject from RO 2 is

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1.25 KLD. That therefore the average total treated effluent that goes back to the process is about 18.75 KLD out of the average 20 KLD effluent received at the inlet of RO 1. Therefore, the RO systems installed by the undersigned Industry work at an efficiency of 90%.

iv. **It is neither feasible not advisable to use treated effluent with such a high TDS of around 1300 ppm for boiler feed or for dyeing/washing process as it will affect the boiler Infrastructure as well as affect the quality of product being manufactured by the industry**: Our industry is engaged mainly in washing of denim indigo garments which are thicker than the normal fabric. These require the water having TDS upto 2000 mg/ Ltr. In case the TDS is less, we add extra salt to bring the TDS upto 2000 mg/ Ltr. Therefore, the water having TDS 1300 mg/ Ltr. or more is good for our fabric. Regarding the feed quality water to the boiler it is submitted that we do not use ETP treated water for boiler. We use only ground water for the boiler.

v. **The possibility of discharge of effluent through flexible pipe from ETP or RO plant can't be ruled out:** This para is also merely on presumption basis. It is added that we don't use any flexible pipe for any purpose in our unit. We undertake that we have never used/will use any flexible pipe for any type of unauthorized discharge of treated/untreated water to any on-ground/underground or any type of water body.

vi. **The Industry is not treating whole of the effluent through RO plant and about 2026 KL of effluent was found unaccounted. Hence, the quantities of RO reject will be much more as compared to 658 KL as recorded by the industry**: The total effluent received from Oct.

GSTIN 03ABEPJ2175J3ZT

98723 00533

SUMIT KNIT FAB

3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)
Email: sumitknitfab@yahoo.com

2020 (date installation of RO unit) till April 2024 is 28254 KL. The liquid sludge collected from tube settlers etc. is about to 2-2.5% whereas the reject from UF membranes is supplied to feed tank to MEE. It is added that only the back wash from the UF membranes is supplied to the collection tank. The difference noted by the committee is only due to the liquid sludge of tube settlers and reject of the UF membrane. This fact might have been got omitted by the committee while making the observations. It is added that we will install EMF meter at UF reject as and when the industry is allowed to operate so that such observations may not arise in future.

vii. **The hazardous waste of cat. 33.1 were found scattered here & there and no record was maintained**: It is submitted that we receive the chemicals in bags and plastic drums. The empty bags are stored in HW room and are sent to Nimbua Green Fields Dera Bassi. The liquid chemicals are received in drums. The price is paid for chemicals only. The empty drums are on returnable basis. We return all the empty drums to the supplier. Therefore, there is no record of the empty drums.

viii. **The industry has not provided proper display board outside the hazardous waste storage room as only a computerized paper is pasted there**: The display board has already been provided.

ix. **The Industry has failed to submit any record of bills or documents to justify the regular and periodic maintenance of RO plant. Further, no bill regarding change of membrane or RO plant was produced**: It is submitted that our R.O. plant was purchased on 24.08.2020.

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SUMIT KNIT FAB

3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)
Email: sumitknitfab@yahoo.com

The life of R.O. membranes is 3-5 years when operated 22-24 hours daily. Our plant works for about 12 hours daily. Thus, the life span of the membranes still exists and presently there is no requirement of replacement of the membranes. Regarding periodic maintenance, it is submitted that we daily backwash the membranes and perform descaling periodically. So there is no outside maintenance requirement for the R.O. plant. It is added that we are also attaching herewith the balance RO life evaluated by M/S Mahavir Enviro Consultants, Ludhiana for your ready reference. Therefore, the efficiency and treatment capacity of the system is quite sufficient.

x. **The industry has not complied with the condition of consent for providing automatic dosing arrangement for optimum chemical/coagulants in its ETP instead of manual system**: Presently we are performing manual feeding of coagulants for reaction purpose. We will provide auto dosing as soon as the Industry is allowed to operate.

S. That a perusal of the aforementioned observations of the Committee and the response by the undersigned would make it clear that the observations of the committee with respect to discharge of effluent into sewer, unmetered source of water include the words "possibility, might, may either" which clearly indicate that the committee itself was not 100% sure about whether or not effluent is being discharged into the sewer and the observations so made are all figments of their wild imagination. That, therefore, the report of the committee is not conclusive and in no manner establishes that the undersigned industry is discharging effluent into the sewer. That the report being inconclusive ought not to be relied upon and made the basis of imposition of Environmental Compensation on an industry which is fully compliant and is successfully operating as ZLD.

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98723 00533

SUMIT KNIT FAB

3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)
Email: sumitknitfab@yahoo.com

T. That further. post the passing of the order dated 01.04.2025 passed by the Hon'ble National Green Tribunal in Appeal No. 37 of 2024 titled as M/s Sumit Knit Fab vs. Punjab Pollution Control Board & Ors. the Board has allowed the undersigned industry to operate and has also granted CTO dated 14.04.2025 valid upto 13.07.2025 along with restoration of electric connection temporarily for 3 months. It is important to mention herein that upon renewing operation, the undersigned has carried out certain upgradations in the working of the industry as pointed out by the committee that visited the industry on 02.02.2024. The undersigned has replaced the membrane of the RO – both Stage 1 RO and Stage 2 RO and a copy of the invoices for the purchase of the said membrane are attached herewith as **Appendix-19**. That the undersigned has also placed a purchase order for an additional evaporator of 2.5 KLD and the same shall be installed as soon as it is received. Copy of the purchase order along with Eway Bills are attached herewith as **Appendix-20(Colly)**. Further, new flow meters have been installed by the undersigned – one at UF to RO intake and second one at UF backwash and reject. Copy of the purchase invoice for the said new flow meters along with photographs of their installation are collectively attached herewith as **Appendix-21(Colly)**. That with regard to the observation of automatic dosing instead of manual, it is relevant to mention herein that the undersigned carries out the process of dyeing in batches and therefore the treatment in ETP is also in batches and not continuous. Therefore, it is not feasible to install automatic dosing, as also advised by various environment engineers consulted to by the undersigned herein.

U. That the Board should not proceed to levy any compensation amount unless it can base the same on some evidence of damage in the form of a deviation or deterioration in the environmental

GSTIN 03ABEPJ2175J3ZT

98723 00533

SUMIT KNIT FAB

3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)
Email: sumitknitfab@yahoo.com

condition that can be assessed. That since the undersigned was engaged in the work of manufacturing and re-selling of knitted fabric from 2003 till 2018 and has started the work of dyeing and washing only in the year 2019 and in addition to it has successfully achieved ZLD since the year 2021, there arises no question of DAMAGE to the environment being caused by the undersigned in the operation of his unit. That further before any Environmental Compensation is imposed upon the undersigned industry it is incumbent upon PPCB to ascertain and determine the actual damage to the environment (if at all) caused by the industry of the undersigned and the amount which is necessary to rectify the damage. That PPCB should not base the imposition of EC upon stale inspection reports, an inconclusive committee report and some bills submitted by the business rival of the undersigned herein.

V. That the undersigned industry is fully conscious of its legal and moral responsibilities towards the protection and preservation of the environment and has, at all times, endeavored to operate strictly within the parameters prescribed under the applicable environmental laws, rules, and regulations. The undersigned industry has been consistently taking all necessary steps to ensure compliance with the directions, notifications, and guidelines issued from time to time by the Punjab Pollution Control Board (PPCB) and other concerned statutory authorities in relation to the prevention, control, and mitigation of water and air pollution. It is submitted that the answering industry has made substantial financial investments and infrastructural upgrades towards achieving Zero Liquid Discharge (ZLD)—an environmental benchmark which it has successfully attained and maintained since the year 2021. Despite this demonstrated commitment to environmental compliance, the undersigned industry is presently facing severe financial hardship as a

GSTIN 03ABEPJ2175J3ZT

98723 00533

SUMIT KNIT FAB

3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)
Email: sumitknitfab@yahoo.com

consequence of the closure of its operations, purportedly on grounds of environmental violations, which are unsupported by any dyeing process having been undertaken or any cogent, contemporaneous, or legally admissible evidence.

In light of the foregoing submissions, there is no material on record to substantiate the allegation that the undersigned industry was engaged in dyeing activities prior to the year 2019. Specifically, there is no report from the Punjab Pollution Control Board (PPCB), no evidence of dyeing machinery installed at the premises, and no photographic or documentary proof indicating the dyeing operations having been undertaken prior to 2019 simply because factually there was no dyeing process ever carried out before 2019. Accordingly, no Environmental Compensation imposition would be legally sustainable against the undersigned industry, and the Show Cause Notice presently under reply is liable to be withdrawn by the PPCB.

Requested accordingly.

For M/s Sumit Knit Fab

For SUMIT KNIT FAB
Rishi Jethi
Prop.

(Rishi Jethi, Proprietor).

ANNEXURE 1 ORIGINAL FOR BUYER

S.T./C.S.T. No. 50711010
Dated : 01-08-2003

INVOICE
Rule 11 of Central Excise (No. 2) Rules 2001

COLLY

Ph. : 0161-2633081

V.H. SCIENTIFIC DYERS

Spl. : All Kinds of Knitted Fabrics & Yarn

Manjit Nagar, Budhanala Bridge, Jalandhar Bye Pass, LUDHIANA.

Range : II 153/2, Rama Devi Bldg., New Prem Nagar Ludhiana
Division : III, Central Revenue Bldg Dandi Swami Chowk, Ludhiana
Commissionerate : Ludhiana
CE Regn. No. ACJPK 8141 PXM001

Pre Authentification for V.H. SCIENTIFIC DYERS
Auth. Signatory

ECC No. : AAAFV 8111BXM-001
PLA No. :
Date
Name of Excisable Commodity :-
Dyed Acrylic Yarn / Dyed Knitted Fabrics
C.E. Tariff Heading/Sub Heading No. :-
55-09/5509-31, 5509-32/6002.92,6002.93

To M/s Sumit Knit Fab

Ludhiana

Party's C.E. Regn. No.

Party ST/CST No. Date

INVOICE No. 8

Date 24/05/2004

Date & Time of Removal 24/05/2004

0.00

(in figures)

(in words) Hours Only

S. NO.	Description of Goods	Qnty. of Goods in Kgs./Pcs.	Rate	Amount
	DYEING CHARGES (JOB WORK) Ch No 148	480.500 Kg	12.00	5,766.00
	DYEING CHARGES (JOB WORK) Ch No 154	252.180 Kg	12.00	3,026.16
	DYEING CHARGES (JOB WORK) Ch No 179	795.530 Kg	14.00	11,137.42
	DYEING CHARGES (JOB WORK) Ch No 182	330.550 Kg	14.00	4,627.70
	DYEING CHARGES (JOB WORK) Ch No 187	308.290 Kg	12.00	3,699.48
	DYEING CHARGES (JOB WORK) Ch No 194	329.500 Kg	14.00	4,487.00
	DYEING CHARGES (JOB WORK) Ch No 201	578.470 Kg	12.00	6,941.64
		3,064.520 Kg	TOTAL	40,685.00

Duty payable fortnightly :-

B.E.D. (In Words) :

A.E.D. (In Words) :

Total Excise Duty

Mode of Transport :

Time of Preparation : 0.00

Vehicle No.

DI. : 24/05/2004 Tax on Dyes

B.E.D. @		0.00
A.E.D. @		0.00
		37,685.00
STICST @	8.80 %	3700.00
G. TOTAL		41,385.00

Amount in Words : Forty Thousand Three Hundred Eighty Three Only

Certified that the particulars given above are true & correct and the amount indicated represents the price actually charged and that there is no flow of additional consideration directly or indirectly from the buyer.

For V.H. SCIENTIFIC DYERS

Authorised Signatory

DECLARATION

I _____ Prop. /Partner / Authorised Agent of M/s _____

R.C. No. _____ Date _____ District _____ hereby declare that I have purchased the goods detailed overleaf for Rs. _____ only for any of the purpose mentioned below : 1 Use in the Manufacturers in the state of Punjab of the other than the goods declare tax free under Section 6 of the Act for sale in the State of Punjab OR 2. Resale in the State of Punjab. Or 3. State in the course of Inter State trade of Commerce OR 4. Sale in course of Export of the Territory of India. And the goods so purchased have actually moved into my custody and have duly been entered in my books of accounts and goods purchased for the mentioned above are duly specified in my registration certificate No. _____

Please tick ( ) which is applicable

E. & O. E.

Signature of Purchasing Dealer

S.T./C.S.T. No. 56711010
Dated 01-08-2003

INVOICE
Rule 11 of Central Excise (No. 2) Rules 2001

Ph. : 0161-2633081

V.H. SCIENTIFIC DYERS

Spl. : All Kinds of Knitted Fabrics & Yarn

Manjit Nagar, Budhanala Bridge, Jalandhar Bye Pass, LUDHIANA.

Range :- II, 153/2, Rama Devi Bldg., New Prem Nagar, Ludhiana
Division :- III, Central Revenue Bldg., Dandi Swami Chowk, Ludhiana
Commissionerate :- Ludhiana
CE Regn. No. AEJPK 8141 P3M001

Pre Authentication for V.H. SCIENTIFIC DYERS
Auth. Signatory

ECC No. :- AAAFV 8117BXM 001
PLA No. :-
Date :-
Name of Excisable Commodity :- Dyed Acrylic Yarn / Dyed Knitted Fabrics
C.E. Tariff Heading/Sub Heading No. :- 55.09/5509.31, 5509.32/6002.92,6002.93

To M/s **Sumit Knit Fab**
B 3, Industrial Area A, Extn.
Ludhiana

Party's C.E. Regn. No. AEMPJ2163HXM001

Party ST/CST No. Date

INVOICE No. 4700097

Date 08/07/2004

Date & Time of Removal 08/07/2004

(in figures) 0.00

(in words) Hours Only

S. NO.	Description of Goods	Qnty. of Goods in Kgs./Pcs.	Rate	Amount
	DYEING CHARGES (JOB WORK) Ch No 277	250.620 Kg	10.00	2,506.20
	DYEING CHARGES (JOB WORK) Ch No 297	443.150 Kg	10.00	4,431.50
	DYEING CHARGES (JOB WORK) Ch No 313	498.560 Kg	12.00	5,982.72
	DYEING CHARGES (JOB WORK) Ch No 330	183.280 Kg	12.00	2,199.36
	DYEING CHARGES (JOB WORK) Ch No 335	100.150 Kg	14.00	1,402.10
	DYEING CHARGES (JOB WORK) Ch No 346	400.080 Kg	12.00	4,800.96
	DYEING CHARGES (JOB WORK) Ch No 361	126.000 Kg	14.00	1,764.00
	DYEING CHARGES (JOB WORK) Ch No 365	80.200 Kg	12.00	962.40
	DYEING CHARGES (JOB WORK) Ch No 367	30.100 Kg	14.00	421.40
	DYEING CHARGES (JOB WORK) Ch No 374	80.000 Kg	10.00	800.00
	DYEING CHARGES (JOB WORK) Ch No 378	102.540 Kg	10.00	1,025.40
	DYEING CHARGES (JOB WORK) Ch No 385	102.430 Kg	10.00	1,024.30
	DYEING CHARGES (JOB WORK) Ch No 390	497.770 Kg	12.00	5,973.24
	DYEING CHARGES (JOB WORK) Ch No 395	83.120 Kg	14.00	1,163.68
		2,978.000 Kg	TOTAL	34,457.00

Duty payable fortnightly :-

B.E.D. (In Words) : B.E.D. @ 0.00

A.E.D. (In Words) : A.E.D. @ 0.00

Total Excise Duty 34,457.00

Mode of Transport : Vehicle No.

Time of Preparation : 0.00 Dt. : 08/07/2004 Tax on Dyes

ST/CST @ 8.80 % 606.00

Amount in Words : Thirty Five Thousand Sixty Three Only

G. TOTAL 35,063.00

Certified that the particulars given above are true & correct and the amount indicated represents the price actually charged and that there is no flow of additional consideration directly or indirectly from the buyer.

For V.H. SCIENTIFIC DYERS

Authorised Signatory

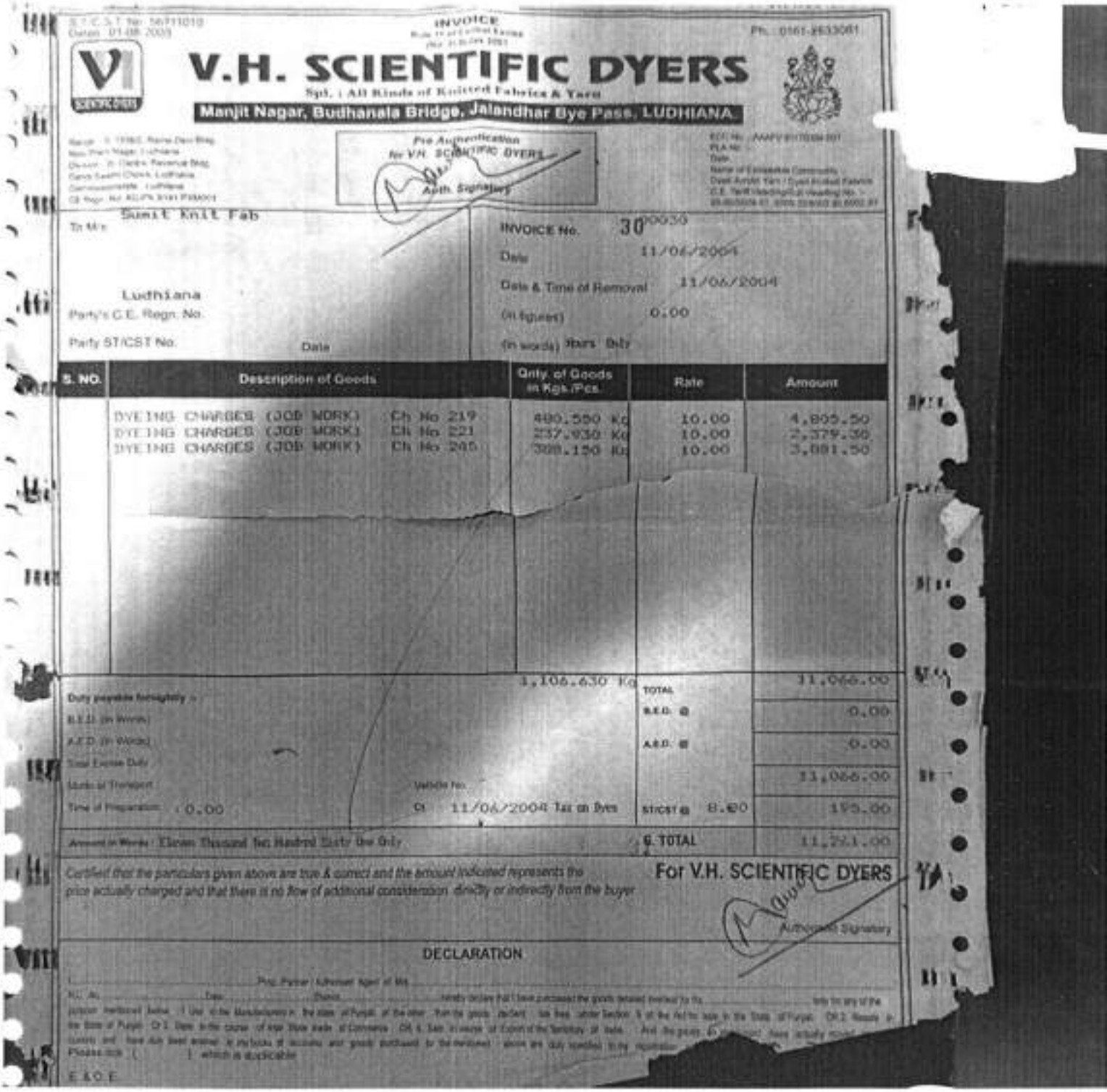
DECLARATION

I _____ Prop./Partner/Authorised Agent of M/s _____

R.C. No. _____ Date _____ District _____ hereby declare that I have purchased the goods detailed overleaf for Rs. _____ only for any of the purpose mentioned below :-1 Use in the Manufacturers in the state of Punjab of the other than the goods declare tax free under Section 8 of the Act for sale in the State of Punjab OR 2. Resale in the State of Punjab. Or 3. Stale in the course of Inter State trade of Commerce OR 4. Sale in course of Export of the Territory of India. And the goods so purchased have actually moved into my custody and have duly been entered in my books of accounts and goods purchased for the mentioned above are duly specified in my registration certificate No. _____
Please tick ( ) which is applicable

F. & O.E.

Signature of Purchasing Dealer



S.T.C.S.T. No. 56711010
Dated: 01.08.2003

INVOICE

Ph.: 0161-2633061

V.H. SCIENTIFIC DYERS

Spl. : All Kinds of Knitted Fabrics & Yarn

Manjit Nagar, Budhanala Bridge, Jalandhar Bye Pass, LUDHIANA.

For Authentication
for V.H. SCIENTIFIC DYERS
Auth. Signatory

To M/s Sumit Knit Fab

Ludhiana

Party's C.E. Regn. No.

Party ST/CST No. Date

INVOICE No. 30[illegible]0030

Date 11/06/2004

Date & Time of Removal 11/06/2004

(in figures) 0.00

(in words) Rupees Only

S. NO.	Description of Goods	Qnty. of Goods in Kgs./Pcs.	Rate	Amount
	DYEING CHARGES (JOB WORK) Ch No 219	480.550 Kg	10.00	4,805.50
	DYEING CHARGES (JOB WORK) Ch No 221	237.930 Kg	10.00	2,379.30
	DYEING CHARGES (JOB WORK) Ch No 245	388.150 Kg	10.00	3,881.50
		1,106.630 Kg	TOTAL	11,066.00
Duty payable fortnightly :-			E.E.D. @	0.00
E.E.D. (in Words)			A.E.D. @	0.00
A.E.D. (in Words)				11,066.00
Total Excise Duty				
Mode of Transport	Vehicle No.			
Time of Preparation : 0.00	Dt 11/06/2004 Tax on Dyes		ST/CST @ 8.00	195.00
Amount in Words : Eleven Thousand Two Hundred Sixty One Only			G. TOTAL	11,261.00

Certified that the particulars given above are true & correct and the amount indicated represents the price actually charged and that there is no flow of additional consideration directly or indirectly from the buyer

For V.H. SCIENTIFIC DYERS

Authorised Signatory

DECLARATION

I, ... Prop./Partner/Authorised Agent of M/s .....

R/o ..... Dated ..... Dhanno ..... hereby declare that I have purchased the goods detailed overleaf for Rs. ..... vide bill no. ..... of the person mentioned below. I (a) in the Manufacturers in the State of Punjab, of the other from the goods declared vide bill no. ..... under Section 9 of the Act for sale in the State of Punjab. Or (b) Resale in the State of Punjab. Or (c) Sale in the course of inter State trade or Commerce. Or (d) Sale in course of Export of the Territory of India. And the goods [illegible] have actually moved to Ludhiana and have duly been entered in my books of accounts and goods purchased for the mentioned above are duly specified in my registration.

Please tick ( ) which is applicable

E & O.E.

inner

ANNEXURE 2

GSTIN :-03BLDPS4522A1ZP

V.CUBE CHEMICAL INDUSTRIES

COLLY

Ph (H) : 9814027911

E-mail : PAWAN_ISHA@YAHOO.CO.I

28-A, MOTI NAGAR
LUDHIANA

ORIGINAL FOR RECIPIENT

Details of Receiver (Billed To)		Details of Consignee (Shipped To)	
Name	SUMIT KNIT FAB	Name	SUMIT KNIT FAB
Address	B-3 INDUSTRIAL AREA-A	Address	B-3 INDUSTRIAL AREA-A
	LUDHIANA		LUDHIANA
State	Punjab	State	Punjab
State Code	03 PB	State Code	03 PB
GSTIN/UID	03ABEPJ2175J3ZT	GSTIN/UID	03ABEPJ2175J3ZT
DL NO.		DL NO.	

INVOICE No. C-44
Date 18.11.2019
Transport :
GR.No. : C-44 Date : 18.11.2019
P.O. NO.
P.O. DATE

No.	Item Name	HSN/SAC	BATCH	EXPIRY	Quantity	MRP	Rate	Amount	Discount	Taxable Value	IGST Rate	IGST Amt.	CGST Rate	CGST Amt.	SGST Rate	SGST Amt.	Total Value
1	FILTTER PRESS	8421			1		260000.00	260000.00		260000.00			9.00	23400.00	9.00	23400.00	306800.00
	Totals :				1.000			260000.00		260000.00				23400.00		23400.00	306800.00

Certified that the particulars given above are true & correct

Terms & Conditions:
1. No replacement/exchange/refund against this invoice.
2. Our responsibility ceases when goods leaves our godown.
3. Interest @24% p.a. will be charged on delayed payments.
4. All Disputes are subject to LUDHIANA Jurisdiction.

Total Value (In Words) :
Rupees Three Lakhs Six Thousand Eight Hundred Only

ROUND OFF :
BILL AMOUNT : 306800.00

Bank Details :
HDFC BANK LTD
KALSI NAGAR LUDHIANA
A\C:13102020009363
IFSC-HDFC0001310

For V.CUBE CHEMICAL INDUSTRIES

Authorised Signatory

GSTIN : 03AJRPB8850H1Z4
PAN : AJRPB8850H

TAX INVOICE

ORIGINAL FOR RECIPIENT

Phone (O) : 0181-3811113
Mobile : +91-7347555719
Email kbnengg02@gmail.com

KBN ENGINEERS

Deals in All Types of Water Meter, Industrial Valves & Automation Solutions.

B-IX 632 SANTOKHPURA , JALANDHAR-144004 (PUNJAB)

Invoice No T/20-21/77

Dated 17/09/2020

M/s. SUMIT KNIT FAB
B-3 INDUSTRIAL AREA-A
LUDHIANA
State Code 03 (PUNJAB)
Pin 141003
Phone
GSTIN 03ABEPJ2175J1Z1

Transport BY CAR
Order No TELEPHONIC
G R No
Destination LUDHIANA
Freight TO PAY
Vehicle No PB08DV2007
Pet Mark

Dt
Dt 17/09/2020
Weight 30 KG
No of Boxes 02

S.No.	Description of Goods	HSN / SAC	Size	Quantity	Unit	Rate	CGST %	SGST %	Amount
1	9026 ELECTROMAGNETIC FLOW METER PTFE LINING WITH REMOTE DISPLAY	9026	50 MM	1	PCS	26700.00	9.00	9.00	[illegible]
2	ELECTROMAGNETIC FLOW METER WITH TRANSMITTER PTFE LINING WITH REMOTE DISPLAY	9026	80 MM	1	PCS	30160.00	9.00	9.00	30160.00
	Total			2					

HSN	Taxable	CGST	CGST Amt.	SGST	SGST Amt.
[illegible]					

Total	[illegible]
Add Freight	550.00
	[illegible]
CGST @ 9.00 %	[illegible]
SGST @ 9.00 %	[illegible]
Round Off	[illegible]
Grand Total	[illegible]

OUR BANKERS : CENTRAL BANK OF INDIA, INDL. ESTATE, JALANDHAR
A/C No. 3566929913 IFSC : CBIN0281542

Amount Chargeable (in words) : SIXTY SEVEN THOUSAND SEVEN HUNDRED FORTY FOUR ONLY

Terms & Conditions :
1 All disputes are to be settled in Jalandhar jurisdiction only.
2 Interest @ 24% p.a. will be charged if bill is not paid within 30 days.
3 Our responsibility ceases as soon as goods are taken out of the premises.
4 Goods once sold will not be taken back.

For KBN ENGINEERS

E. & O.E

Customer Signature

Authorised Signatory

GST IN : 03ALSPS1381H1ZU
GSTIN : 03ALPS1381H1ZU

(Duplicate For Transport)
Ph.: 0161-5082833

TEJA SINGH & SONS

Mfrs. of : MULTI STAGE HIGH PRESSURE CENTRIFUGAL PUMPS, I.D. & F.D. FANS, BOILER NOZZEL, ROTARY VALVES VACCUME PUMPS

#2833, St. No. 6, Chet Singh Nagar, Radha Swami Road, Gill Road, Ludhiana-141003.
E-mail : tsspumps@gmail.com

Reverse Charge : N

(CREDIT)

Details of Receiver (Billed to)	Details of Consignee (Shipped to)	Invoice No	11/0071
SUMIT KNIT FAB. B-3, INDUSTRIAL AREA-A LUDHIANA (Punjab)		Dated	17/08/2019
		Transport	
		GR/RR No.	
		Vehicle No.	
		Order No.	
		Order Dated	
GSTIN:03ABEPJ2175J3ZT PAN: ABEPJ2175J STATE :Punjab — State Code 03			

Sr.	Name of Product / Service	HSN/SAC	Quantity	Unit	Rate	Taxable Amount	SGST Rate	SGST Amount	CGST Rate	CGST Amount	Net Amount
1	TSS/50/4 Multistage high pressure pump	8413	1.000	PCS	19000.00	19000.00	6%	1140.00	6%	1140.00	21280.00
Punjab			1.000		Total :	19000.00		1140.00		1140.00	21280.00

Remarks:-

	Taxable	SGST	CGST
0%			
3%			
5%			
12%	19000.00	1140.00	1140.00
18%			
28%			
Total	19000.00	1140.00	1140.00

Total Amount Before Tax	19,000.00
Add SGST @6.00 %	1,140.00
Add CGST @6.00 %	1,140.00
Grand Total	21,280.00

Rs. Twenty One Thousand Two Hundred Eighty Only

Bank Detail

1. If the bill is not paid within a week, interest @24% will be charged from the date of bill.
2. Subject to LUDHIANA Jurisdiction Only.
3. Goods once sold can not be taken back.
4. Our responsibility ceases after the delivery of the goods

E. & O.E

Customer's Sign.

Certified that the particulars given above are true and correct
For TEJA SINGH & SONS

Authorised Signatory

TAX INVOICE

K.S. Trading Co. 1320, Prem Vihar Main Tibba Road Ludhiana GSTIN/UIN: 03CTRPD2680R1Z3 State Name : Punjab, Code : 03 E-Mail : advocatehksharma@gmail.com	Invoice No. KS/9/2019-20 Delivery Note	Dated 14-Jan-2020 Mode/Terms of Payment
	Supplier's Ref.	Other Reference(s)
Buyer Sumit Knit Fab B-3, Industrial Area A Ludhiana GSTIN/UIN : 03ABEPJ2175J3ZT State Name : Punjab, Code : 03	Buyer's Order No.	Dated
	Despatch Document No	Delivery Note Date
	Despatched through	Destination
	Terms of Delivery	

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Disc. %	Amount
1	WATER TANK 2000 LTR	3925	4,000.000 Ltr (2 PCS)	11,000.00	PCS		22,000.00
2	WATER TANK MILTON 1000 LTR	39251000	1 PCS	5,090.00	PCS		5,090.00
							27,090.00
	SGST						2,438.10
	CGST						2,438.10
	Less : Round Off						(-)0.20
	Total		3 PCS				₹ 31,966.00

Amount Chargeable (in words) E. & O.E

INR Thirty One Thousand Nine Hundred Sixty Six Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
3925	22,000.00	9%	1,980.00	9%	1,980.00	3,960.00
39251000	5,090.00	9%	458.10	9%	458.10	916.20
Total	27,090.00		2,438.10		2,438.10	4,876.20

Tax Amount (in words) : **INR Four Thousand Eight Hundred Seventy Six and Twenty paise Only**

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for K.S. Trading Co.

Authorised Signatory

This is a Computer Generated Invoice

TAX INVOICE

K.S. Trading Co. 1326, Prem Vihar Main Tibba Road Ludhiana GSTIN/UIN: 03CTRPD2680R1Z3 State Name : Punjab, Code : 03 E-Mail : advocatehksharma@gmail.com	Invoice No. KS/10/2019-20 Delivery Note	Dated 15-Jan-2020 Mode/Terms of Payment
	Supplier's Ref	Other Reference(s)
Buyer Sumit Knit Fab B-3, Industrial Area A Ludhiana GSTIN/UIN : 03ABEPJ2175J3ZT State Name : Punjab, Code : 03	Buyer's Order No	Dated
	Despatch Document No.	Delivery Note Date
	Despatched through	Destination
	Terms of Delivery	

Sl	Description of Goods	HSN/SAC	Quantity	Rate	per	Disc. %	Amount
1	Finolex Pipe 3"		30 PCS	980.00	PCS		29,400.00
2	Finolex 4"		10 PCS	1,120.00	PCS		11,200.00
							40,600.00
	SGST						3,654.00
	CGST						3,654.00
	Total		40 PCS				₹ 47,908.00

Amount Chargeable (in words) E. & O.E

INR Forty Seven Thousand Nine Hundred Eight Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
	40,600.00	9%	3,654.00	9%	3,654.00	7,308.00
Total	40,600.00		3,654.00		3,654.00	7,308.00

Tax Amount (in words) : **INR Seven Thousand Three Hundred Eight Only**

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for K.S. Trading Co.

Authorised Signatory

This is a Computer Generated Invoice

TAX INVOICE

K.S. Trading Co. 1326, Prem Vihar Main Tibba Road Ludhiana GSTIN/UIN: 03CTRPD2680R1Z3 State Name : Punjab, Code : 03 E-Mail : advocatehksharma@gmail.com	Invoice No. KS/11/2019-20	Dated 16-Jan-2020
	Delivery Note	Mode/Terms of Payment
	Supplier's Ref.	Other Reference(s)
	Buyer's Order No.	Dated
	Despatch Document No.	Delivery Note Date
	Despatched through	Destination
	Terms of Delivery	

Buyer
Sumit Knit Fab
B-3, Industrial Area A
Ludhiana
GSTIN/UIN : 03ABEPJ2175J3ZT
State Name : Punjab, Code : 03

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Disc. %	Amount
1	CPVC Pipe 3/4"		25 PCS	275.00	PCS		6,875.00
2	Finolex 4"		11 PCS	1,079.55	PCS		11,875.00
							18,750.00
	SGST						1,688.00
	CGST						1,688.00
	Total		36 PCS				₹ 22,126.00

E. & O.E

Amount Chargeable (in words)
INR Twenty Two Thousand One Hundred Twenty Six Only

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
	18,750.00	9%	1,688.00	9%	1,688.00	3,376.00
Total	18,750.00		1,688.00		1,688.00	3,376.00

Tax Amount (in words) : **INR Three Thousand Three Hundred Seventy Six Only**

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for K.S. Trading Co.

Authorised Signatory

This is a Computer Generated Invoice

GSTIN : 03BESPD4963C1ZN
TIN No. 03552171629

TAX INVOICE
(Quadruplicate For Record)

Office : 0161-5032990
(M) 82719-11111, 99886-94234
E-mail: nsdutta.engg@gmail.com

N.S. DUTTA ENGG. WORKS

Engineers, Manufacturers & Steel Fabricators
G.T. Road, Dhandari Khurd, LUDHIANA - 141 010.

Tax is payable on Reverse Charges : (Yes / No)

Invoice Serial Number : 291

Invoice Date : 06/03/19

Transportation Mode : (Apply for Supply of Goods only)

Vehicle No. : PB01 P606

Date & Time of Supply :

Place of Supply : লুধিয়ানা

Details of Receiver (Billed to)

Name : [illegible]

Address : [illegible]

GSTIN Number : [illegible] State : [illegible] State Code : 03

S.No.	Description of Goods	HSN Code (GST)	Qty	Rate	Total
1	M.S. ਸਲਾਖ ਗੋਲ ਸਾਦਾ ਵਜ਼ਨ ਕਲਾਂ. (ਕੁਲ 2835 kg) E-WAY 301093363767 DT. 06/03/19 ਸਮਾਂ 12:31 PM Rs 173956/-	72	1 MT.	52/-	147420

P.O. No. ..... Dt. .....

Bank Detail : ORIENTAL BANK OF COMMERCE
G.T. ROAD, Dhandari Kalan, Ludhiana.
OBC A/C NO. 07664016006755
IFS CODE : ORBC0100766

TOTAL		147420.00
CARTAGE		1
LOADING		1
CGST	%	13268.00
SGST	%	13268.00
IGST	%	1
TOTAL		173956.00

Rs (In Words) One lakh seventy three [illegible]

TERMS & CONDITIONS
1. Interest @ 24% p.a. will be charged if the bill is not paid on due time
2. Goods once sold can not be taken back.
E.&O.E.

For N.S. DUTTA ENGG. WORKS

Auth. Signatory

GSTIN : 03BESPD4963C1ZN
T.I.N No. 03552171629

TAX INVOICE
(Original Copy For Buyer)

Office : 0161-5012960
(M) 82719-11111, 99886-94234
E-mail: nsdutta.engg@gmail.com

N.S. DUTTA ENGG. WORKS

Engineers, Manufacturers & Steel Fabricators
G.T. Road, Dhandari Khurd, LUDHIANA - 141 010.

Tax is payable on Reverse Charges : (Yes / No)
Invoice Serial Number : 02
Invoice Date : 02/04/19.

Transportation Mode : (Apply for Supply of Goods only)
Vehicle No. : P.30 2208
Date & Time of Supply :
Place of Supply : Ludhiana.

Details of Receiver (Billed to)

Name : Sumit Knit Lab.
Address : B-3 Industrial Area - A Ludhiana.
GSTIN Number : 03ABEPS2175J2ZT State : Punjab State Code : 03

S. No.	Description of Goods	HSN Code (GST)	Qty	Rate	Total
1.	H.S. Biological Tank (Wt.- 8410 kg) for E.T.P.	8421	1902.	6.9/P.kg.	17732.00
	Rs 209236/-				
	Gway P.O. No. 8411 0101 2117 Dt. 03/04/19 Time 11:17 Am.				

TOTAL	17732.00
CARTAGE	1
LOADING	1
CGST	9 % 1595.88
SGST	9 % 1595.88
IGST	% 1
TOTAL	209236.00

Bank Detail : ORIENTAL BANK OF COMMERCE
G.T. ROAD, Dhandari Kalan, Ludhiana.
OBC A/C NO. 07664015006755
IFS CODE : ORBC0100766

Rs. (In Words) Two Lakh Nine Thousand Two Hundred Thirty Six Only.

TERMS & CONDITIONS
1. Interest @ 24% p.a. will be charged if the bill is not paid on due time.
2. Goods once sold can not be taken back

For N.S. DUTTA ENGG. WORKS

Auth. Signatory

STATE CODE: 03 Punjab

TAX INVOICE

(Origin al for Recipient)

GST IN 03ATVPS1752K1Z3
PAN NO ATVPS1752K
TIN 03823063595

PH (O) 0161-2540145,2532984
MOBILE 98144-08396

SEWAK TUBEWELL BORING CO.

STOCKIST IN : G.I.M.S,PVC,CPVC PIPE & FITTING UU BRAND PIPE FITTING
RV BRAND VALVE & COCKES JOINTING SHEET,ASBESTOS DORI,BOILER MOUNTINGS.

CHOWK DHOLEWAL,G.T.ROAD
,LUDHIANA

Reverse Charge : N

email- sewaktubewell56@gmail.com

(CREDIT)

Details of Receiver (Billed to)	Details of Consignee (Shipped to)	Invoice No	TI/519
SUMIT KNIT FAB B 2, INDUSTRIAL AREA A LUDHIANA (Punjab) Ph 8558892533 GSTIN:03ABEPJ2175J1ZT PAN: ABEPJ2175J STATE :Punjab State Code 03	SUMIT KNIT FAB B 2, INDUSTRIAL AREA A LUDHIANA (Punjab) Ph.-8558892533 PAN: ABEPJ2175J GSTIN 03ABEPJ2175J1ZT STATE :Punjab | State Code 03	Dated	26/08/2022
		Transport	
		GR/RR No	
		Vehicle No	
		Order No.	
		Order Dated	
Place of Supply :	Delivery Place	E-Way Bill No.	

No	Name of Product / Service	HSN/SAC	Quantity	Unit	Rate	Taxable Amount	SGST Rate	SGST Amount	CGST Rate	CGST Amount	Net Amount
1	GI PIPE 3"x20'	73063090	4.000	PCS	4475.00	17900.00	9%	1611.00	9%	1611.00	21122.00
2	MS LONG BAND 3"	7307	3.000	PCS	431.36	1294.08	9%	116.47	9%	116.47	1527.02
3	MS FLANGE 3"	7307	6.000	PCS	205.09	1230.54	9%	110.75	9%	110.75	1452.04
4	RUBBER JAIN 3"	40169200	3.000	PCS	25.00	75.00	9%	6.75	9%	6.75	88.50
5	ELBOW GI 3"	7307	1.000	PCS	564.41	564.41	9%	50.80	9%	50.80	666.01
6	SOCKET GI 3"	7307	1.000	PCS	341.53	341.53	9%	30.74	9%	30.74	403.01
7	GI NIPPLE THREADED 3"	73079210	1.000	PCS	50.00	50.00	9%	4.50	9%	4.50	59.00
Remarks -			19.000		Total :	21455.56		1931.01		1931.01	25317.58

	Taxable	SGST	CGST
0%			
3%			
5%			
12%			
18%	21455.56	1931.01	1931.01
28%			
Total	21455.56	1931.01	1931.01

Total Amount Before Tax	21,455.56
Add SGST @9.00 %	1,931.01
Add CGST @9.00 %	1,931.01
R/OFF.	0.42
Grand Total	25,318.00

Rs. Twenty Five Thousand Three Hundred Eighteen Only

Bank Detail: PUNJAB NATIONAL BANK - IFSC CODE-PUNB0030200-A/C NO.0302002101330997
HDFC BANK LTD.- IFSC CODE-HDFC0000259 A/C NO. 50200059262091

Terms & Conditions :

1. If the bill is not paid within 30 days interest @24% will be charged from the date of bill.
2. Subject to LUDHIANA Jurisdiction Only
3. Goods once sold can not be taken back.
4. Our responsibility ceases after the delivery of the goods

E. & O.E

Customer's Sign.

Certified that the particulars given above are true and correct

For SEWAK TUBEWELL BORING CO.

Authorised Signatory

CODE. 03 Punjab

TAX INVOICE

GSTIN 03ATVPS1752K1Z5
PAN NO ATVPS1752K
TIN 03821063595

PH (O) 0161 2540146,7
MOBILE 98154-03388

SEWAK TUBEWELL BORING CO.

STOCKIST IN : G.I M.S,PVC CPVC PIPE & FITTING UU BRAND PIPE FITTING
RV BRAND VALVE & COCKES JOINTING SHEET,ASBESTOS DORI,BOILER MOUNTINGS.

CHOWK DHOLEWAL G T ROAD
,LUDHIANA

email. sewaktubewell99@gmail.com

Reverse Charge : N

(CREDIT)

Details of Receiver (Billed to)	Details of Consignee (Shipped to)	Invoice No 11/516
SUMIT KNIT FAB G-3, INDUSTRIAL AREA-A LUDHIANA (Punjab) Ph. 8558892533 GSTIN:03ABEPJ2175J3ZT PAN: ABEPJ2175J STATE :Punjab State Code 03	SUMIT KNIT FAB B-3, INDUSTRIAL AREA-A LUDHIANA (Punjab) Ph. 8558892533 PAN ABEPJ2175J GSTIN 03ABEPJ2175J3ZT STATE :Punjab ; State Code 03	Dated 25/08/2022 Transport GR/RR No Vehicle No Order No Order Dated
Place of Supply : Punjab	Delivery Place LUDHIANA	E-Way Bill No

Sr.	Name of Product / Service	HSN/SAC	Quantity	Unit	Rate	Taxable Amount	SGST Rate	SGST Amount	CGST Rate	CGST Amount	Net Amount
1	GI PIPE 3"X15' 4"	73063090	1.000	PCS	3515.26	3515.26	9%	316.37	9%	316.37	4148.00
2	GI PIPE 3"X10	73063090	1.000	PCS	3664.41	3664.41	9%	329.80	9%	329.80	4324.01
3	GI NIPPLE 3"X11"	73079210	1.000	PCS	342.00	342.00	9%	30.78	9%	30.78	403.56
4	GI FLANGES 3"	7307	4.000	PCS	538.14	2152.56	9%	193.73	9%	193.73	2540.02
5	ELBOW 3"	7307	1.000	PCS	564.41	564.41	9%	50.80	9%	50.80	666.01
6	DHAGA (LUXMI)	5205	5.000	PCS	7.00	35.00	2.50%	0.88	2.50%	0.88	36.76
7	SOCKET 3"	7307	1.000	PCS	341.53	341.53	9%	30.74	9%	30.74	403.01
8	M-SEAL PLUMBER (W) 200 GM	3214	1.000	PCS	67.80	67.80	9%	6.10	9%	6.10	80.00
9	GI NIPPLE 3"X2"	73079210	1.000	PCS	94.00	94.00	9%	8.46	9%	8.46	110.92
10	RUBBER JAIN 3	40169200	2.000	PCS	30.00	60.00	9%	5.40	9%	5.40	70.80
11	GI NIPPLE 3"X3"	73079210	1.000	PCS	110.00	110.00	9%	9.90	9%	9.90	129.80
12	MS HEX NIPPLE BOLT	73079210	8.000	PCS	15.00	120.00	9%	10.80	9%	10.80	141.60
Remarks:-			27.000		Total :	11072.97		994.30		994.30	13061.57

PAID

	Taxable	SGST	CGST
0%			
2%			
5%	35.00	0.88	0.88
12%			
18%	11037.97	993.42	993.42
28%			
Total	11072.97	994.30	994.30

Total Amount before Tax	11,072.97
Add SGST	994.30
Add CGST	994.30
R/OFF.	0.43
Grand Total	13,062.00

Rs. Thirteen Thousand Sixty Two Only

Bank Detail: PUNJAB NATIONAL BANK - IFSC CODE-PUNB0030200-A/C NO.0302002101330997
HDFC BANK LTD.- IFSC CODE-HDFC0000259 A/C NO. 50200059262091

Terms & Conditions :

2. Subject to Ludhiana Jurisdiction Only.

Certified that the particulars given above are true and correct
For SEWAK TUBEWELL BORING CO.

GSTIN:03AZVPS3387E2ZU
PAN :AZVPS3387E

TAX INVOICE

Original for Recipient

DEOL ENTERPRISES

CHOWK DHOLEWAL
LUDHIANA

Phone 0161 25 80005
98725-77151

Deals in : All kinds of GI,MS,SS,PVC,CPVC & PPR PIPE & FIRE FITTINGS

Stockists of : TATA, JINDAL,PRINCE,KARTAR,SANT,MALA,U,UO etc BRANDS

Bill To
SUMIT KNIT FAB
B-3,INDUSTRIAL AREA A,
LUDHIANA
State Punjab Code:03
GSTIN: 03ABEPJ2175J3ZT

Ship To

Invoice No. 186
Date 20/06/2019
Transport
G.R.No.
Order No. 261,84,87,90

S.No	Description	HSN/SAC	Quantity	Rate	Per	Amount
1	S.S BALL VALVE 1"1/2 "	8481	1	2562.00	PCS	2,562.00
2	M.S NIPPLE 1"1/2" X 6"	7307	2	65.00	PCS	130.00
3	CPVC SOLUTION 250GM	3506	1	190.00	PCS	190.00
4	M.S.FLANGE 1"	7307	17	68.00	PCS	1,156.00
5	M.S TEE 1"	7307	5	133.00	PCS	665.00
6	M.S ELBOW 1"	7307	14	106.00	PCS	1,484.00
7	M.S NIPPLE 1"X6"	7307	12	65.00	PCS	780.00
8	M.S NIPPLE 1"X4"	7307	12	55.00	PCS	660.00
9	M.S.PIPE 1"1/2"	7306	7	1144.00	PCS	8,008.00
10	M.S.FLANGE 1"1/2"	7307	14	130.00	PCS	1,820.00
11	M.S.SHORT BEND 1"1/2"	7307	8	68.00	PCS	544.00
12	M.S SOCKET 1"	7307	1	35.00	PCS	35.00
13	M.S.FLANGE 3"	7307	1	220.00	PCS	220.00
14	M.S.FLANGE 2"	7307	2	160.00	PCS	320.00
15	M.S.SHORT BEND 2"	7307	3	78.00	PCS	234.00
16	M.S REDUCER 2"X3"	7307	1	280.00	PCS	280.00
17	M.S REDUCER 2"X1"1/2"	7307	1	180.00	PCS	180.00
18	M.S NIPPLE 2"X6"	7307	1	80.00	PCS	80.00
19	C.I BFOOT VALVE 2"	8481	1	1820.00	PCS	1,820.00
20	M.S.PIPE 2"	7306	1	1508.00	PCS	1,508.00
21	PVC END CAP 8"	3917	1	350.00	PCS	350.00

106

OK

Total 23,275.00

Our Bank
S.B.I. A/C 35703546780
IFSC : SBIN0006265

SGST @ 9.00 % 2,072.34
CGST@ 9.00 % 2,072.34

Round Off +0.32

G.Total 27,173.00

Rs in words
Rs Twenty Seven Thousand One Hundred Seventy One Only

Terms & Condition
1) Goods once sold will not be taken back.
2) Subject to LUDHIANA Jurisdiction only.
3) Our responsibility ceases after the goods are removed from our premises.

For DEOL ENTERPRISES

Customer's Sign

PROP.

PAN AZVPS3387E

TAX INVOICE

Transport Copy

Phone 0161 2530005

DEOL ENTERPRISES

CHOWK DHOLEWAL
LUDHIANA

Deals in : All kinds of GI,MS,SS,PVC,CPVC & PPR PIPE & FIRE FITTINGS

Stockists of : TATA, JINDAL,PRINCE,KARTAR,SANT,MALA,U,UU etc BRANDS

Bill To

SUMIT KNIT FAB
B 3,INDUSTRIAL AREA A,

LUDHIANA

State Punjab Code:03
GSTIN: 03ABEPJ2176J3ZT

Ship To

Invoice No.	177
Date	18/06/2019
Transport	
G.R.No.	
Order No.	241,42,52,61,84,87

S.No	Description	HSN/SAC	Quantity	Rate	Per	Amount
1	CPVC MTA 1*1/2"	3917	2	57.00	PCS	114.00
2	M.S.DEAD FLANGE 3"	7307	2	290.00	PCS	580.00
3	M.S.DEAD FLANGE 1*1/2"	7307	1	190.00	PCS	190.00
4	M.S.SHORT BEND 1*1/2"	7307	4	58.00	PCS	232.00
5	METALIC JOINT SHEET	6812	10.400	380.00	KGS	3,952.00
6	CJ BUTTERFLY VALVE 3"	8481	1	1761.00	PCS	1,761.00
7	TAFLON TAPE	3920	10	30.00	PCS	300.00
8	UPVC SOCKET 1*1/2"	3917	1	45.00	PCS	45.00
9	UPVC SOCKET 2"	3917	1	98.25	PCS	98.25
10	G.I TEE 1/2"	7307	2	30.00	PCS	60.00
11	G.I SOCKET 1/2"	7307	3	17.00	PCS	51.00
12	G.I ELBOW 1/2"	7307	7	23.00	PCS	161.00
13	G.I UNION 1/2"	7307	1	68.00	PCS	68.00
14	C.P WASTE PIPE 1*1/4"	8481	1	220.00	PCS	220.00
15	UPVC PIPE 1/2"	3917	10	9.80	FTS	98.00
16	C.P BIB COCK LONG BODY	8481	1	480.00	PCS	480.00
17	C.P NIPPLE 1/2"	8481	1	90.00	PCS	90.00
18	PVC FTEE 6"	3917	6	450.00	PCS	2,700.00
19	M.S.FLANGE 6"	7307	6	480.00	PCS	2,880.00
20	CJ BUTTERFLY VALVE 6"	8481	3	3313.00	PCS	9,939.00
21	RUBBER JOINT 6"	4016	6	45.00	PCS	270.00
			79.400	Total		24,289.25
				SGST @ 9.00 %		2,186.03
				CGST@ 9.00 %		2,186.03
				Round Off		-0.31
				G.Total		28,661.00

Our Bank

S.B.I. A/C 35703546780
IFSC : SBIN0006265

Rs.in words

Rs Twenty Eight Thousand Six Hundred Sixty One Only

Terms & Conditions

1) Goods once sold will not be taken back.
2) Subject to LUDHIANA Jurisdiction only.
3) Interest @ 24% will be charged if payment not made within 30 days.
4) Our responsibility ceases after the goods are removed from our premises.

For DEOL ENTERPRISES

Customer's Sign

PROP.

GSTIN 03AZVPS3387E2ZU
PAN AZVPS3387E

TAX INVOICE

DEOL ENTERPRISES

CHOWK DHOLEWAL
LUDHIANA

Deals in : All kinds of GI,MS,SS,PVC,CPVC & PPR PIPE & FIRE FITTINGS

Stockists of : TATA, JINDAL,PRINCE,KARTAR,SANT,MALA,U,UU etc BRANDS

Bill To
SUMIT KNIT FAB
B-3,INDUSTRIAL AREA-A,

LUDHIANA
State Punjab Code:03
GSTIN 03ABEPJ2175J3ZT

Ship To

Invoice No.	102
Date	10/05/2019
Transport	
G.R.No.	
Order No.	221,227,228

S.No	Description	HSN/SAC	Quantity	Rate	Per	Amount
1	PPR BALL VALVE 25MM	3917	2	360.00	PCS	720
2	M.S BUSH 1"1/4" X 1"	7307	1	60.00	PCS	60
3	PVC PIPE 1" SCH-80	3917	60	32.00	FTS	1,920
4	G.I ELBOW 1"	7307	8	49.00	PCS	392
5	G.I TEE 1"	7307	10	65.00	PCS	650
6	G.I NIPPLE 1"X3"	7307	10	40.00	PCS	400
7	G.I NIPPLE 1"X4"	7307	10	55.00	PCS	550
8	G.I SOCKET 1"	7307	7	40.00	PCS	280
9	TAFLON TAPE	3920	10	30.00	PCS	300
10	BALL VALVE 1"	8481	5	980.00	PCS	4,900
11	DHAGA	7307	2	5.00	PCS	10
12	G.I UNION 1"	7307	7	123.00	PCS	861
13	M-SEAL PLUMBER	3214	1	80.00	PCS	80
14	G.I REDUCER 3"X1"	7307	1	248.00	PCS	248
15	TAFLON TAPE 1/2"	3920	5	20.00	PCS	100
16	PVC PIPE 1" SCH 80	3917	20	32.00	FTS	640
17	M.S.BLIND FLANGE 4"	7307	2	480.00	PCS	960
18	M.S SOCKET 1"	7307	5	38.00	PCS	190
			166	Total		13,261.00

Our Bnk
S.B.I. A/C 35703546780
IFSC : SBIN0006265

SGST @ 9.00 %	1,193.49
CGST@ 9.00 %	1,193.49
Round Off	0.02
G.Total	15,648.00

Rs.in words
Rs.Fifteen Thousand Six Hundred Forty Eight Only

For DEOL ENTERPRISES

Terms & Conditions
1) Goods once sold will not be taken back.
2) Subject to LUDHIANA Jurisdiction only.
4) Our responsibility ceases after the goods are removed from our premises.

Customer's Sign

GSTIN:03AZVPS3387E22U
PAN AZVPS3387E

TAX INVOICE

DEOL ENTERPRISES

CHOWK DHOLEWAL
LUDHIANA

Phone 0161-2[illegible]
[illegible]

Deals in : All kinds of GI,MS,SS,PVC,CPVC & PPR PIPE & FIRE FITTINGS

Stockists of : TATA, JINDAL,PRINCE,KARTAR,SANT,MALA,U,UU etc BRANDS

Bill To	*Ship To*	Invoice No.	63
SUMIT KNIT FAB		Date	25/04/2019
B-3,INDUSTRIAL AREA A,		Transport	
LUDHIANA		G.R.No	
State Punjab Code.03			
GSTIN: 03ABEPJ2175J3ZT			

S.No	Description	HSN/SAC	Quantity	Rate	Per	Amount
1	M.S.SHORT BEND 1"1/2"	7307	2	60.00	PCS	120.00
2	BALL VALVE 1"	8481	1	380.00	PCS	380.00
3	G.I NIPPLE 1" X6"	7307	2	65.00	PCS	130.00
4	G.I PIPE 1"	7306	10	58.00	FTS	580.00
5	PPR PIPE 1"	3917	10	32.00	FTS	320.00
			25	Total		1,530.00

Machinery

Our Bank
S.B.I. A/C 35703546780
IFSC : SBIN0006265

SGST @ 9.00 %	137.70
CGST@ 9.00 %	137.70
Round Off	-0.40
G.Total	1,805.00

Rs.in words
Rs.One Thousand Eight Hundred Five Only

Terms & Conditions
1) Goods once sold will not be taken back.
2) Subject to LUDHIANA Jurisdiction only.
3) Interest @ 24% will be charged if payment not made within 30 days.
4) [illegible] are removed from our premises.

For DEOL ENTERPRISES

Customer's Sign

PROP.

GSTIN:03AZVPS3387E2ZU
PAN AZVPS3387E

TAX INVOICE

Original for Recipient

DEOL ENTERPRISES

CHOWK DHOLEWAL
LUDHIANA

Phone: 0161-2530005
98725 77711

Deals in : All kinds of GI,MS,SS,PVC,CPVC & PPR PIPE & FIRE FITTINGS

Stockists of : TATA, JINDAL,PRINCE,KARTAR,SANT,MALA,UVU etc BRANDS

Bill To	*Ship To*		
SUMIT KNIT FAB B-3,INDUSTRIAL AREA-A, LUDHIANA State Punjab Code:03 GSTIN: 03ABEPJ2175J3ZT		Invoice No. Date Transport G.R.No. Order No.	55 22/04/2019 215,217

S.No	Description	HSN/SAC	Quantity	Rate	Per	Amount
1	WATER TANK3000LTR	3925	1	23550.00	PCS	23,550.00
2	M.S SOCKET 3"	7307	1	240.00	PCS	240.00
3	M.S DEAD PLUG 3"	7307	1	279.00	PCS	279.00
			3	Total		24,069.00
				SGST @ 9.00 %		2,166.21
				CGST@ 9.00 %		2,166.21
				Round Off		-0.43
				G.Total		28,401.00

Our Bank
S.B.I. A/C 35703546780
IFSC : SBIN0006265

Rs.in words
Rs Twenty Eight Thousand Four Hundred One Only

For DEOL ENTERPRISES

PROP.

Terms & Conditions
1) Goods once sold will not be taken back.
2) Subject to LUDHIANA Jurisdiction only.
3) Interest @ 24% will be charged if payment not made within 30 days.
4) Goods shall be given after removed from our premises.

Customer's Sign

GSTIN:03AZVPS3387E2ZU
PAN AZVPS3387E

TAX INVOICE

Original for Recipient

Phone 0161 25[illegible]
98725 77751

DEOL ENTERPRISES

CHOWK DHOLEWAL
LUDHIANA

Deals in : All kinds of GI,MS,SS,PVC,CPVC & PPR PIPE & FIRE FITTINGS

Stockists of : TATA, JINDAL,PRINCE,KARTAR,SANT,MALA,UPVC etc BRANDS

Bill To	*Ship To*	Invoice No.	35
SUMIT KNIT FAB		Date	15/04/2019
B-3,INDUSTRIAL AREA-A,		Transport	
		G.R.No.	
LUDHIANA			
State Punjab Code:03			
GSTIN: 03ABEPJ2175J3ZT			

S.No	Description	HSN/SAC	Quantity	Rate	Per	Amount
1	CJ BUTTERFLY VALVE	8481	3	1617.00	PCS	4,851.00
2	M.S.FLANGE 2"	7307	4	160.00	PCS	640.00
			7	Total		5,491.00
				SGST @ 9.00 %		494.19
				CGST@ 9.00 %		494.19
				Round Off		-0.33
				G.Total		6,479.00

Manufacturer's Report

OK.

Our Bank
S.B.I. A/C 35703546780
IFSC : SBIN0006265

Rs.in words
Rs Six Thousand Four Hundred Seventy Nine Only

Terms & Conditions
1) Goods once sold will not be taken back.
2) Subject to LUDHIANA Jurisdiction only.
3) Interest @ 24% p.a. will be charged if payment are made within 30 days
4) Our responsibility ceases after the goods are removed from our premises.

For DEOL ENTERPRISES

Customer's Sign

PROP.

GSTIN:03AZVPS3387E2ZU
PAN AZVPS3387E

TAX INVOICE

Original for Recipient

DEOL ENTERPRISES

CHOWK DHOLEWAL
LUDHIANA

Phone 0161 2530075
9872[illegible]

Deals in : All kinds of GI,MS,SS,PVC,CPVC & PPR PIPE & FIRE FITTINGS

Stockists of : TATA, JINDAL,PRINCE,KARTAR,SANT,MALA,U,UU etc BRANDS

Bill To	*Ship To*	Invoice No.	33
SUMIT KNIT FAB		Date	13/04/2019
B-3,INDUSTRIAL AREA-A,		Transport	
LUDHIANA		G.R.No.	
State Punjab Code:03			
GSTIN: 03ABEPJ2175J3ZT			

S.No	Description	HSN/SAC	Quantity	Rate	Per	Amount
1	M.S.FLANGE 2" T/H	7307	12	148.00	PCS	1,77[illegible]
2	M.S BEND 2"	7307	5	78.00	PCS	39[illegible]
3	CJ BUTTERFLY VALVE 2"	8481	5	1281.00	PCS	6,405[illegible]
4	M.S.FLANGE 4" 8-HOLE T/H	7307	4	330.00	PCS	1,320[illegible]
5	M.S.PIPE 4"	7306	1	3519.00	LTH	3,519.00
6	M.S.SHORT BEND 4"	7307	4	298.00	PCS	1,192.00
7	M.S.PIPE 1*1/2"	7306	2	1198.00	LTH	2,396.00
8	M.S.SHORT BEND 1*1/2"	7307	10	48.00	PCS	480.00
9	TAFLON TAPE	3920	12	30.00	PCS	360.00
10	M.S NIPPLE 1*1/2" X 6"	7307	6	65.00	PCS	390.00
11	M.S.FLANGE 1*1/2"	7307	8	140.00	PCS	1,120.00
12	RUBBER JOINT 4"	4016	8	45.00	PCS	360.00

Machinery

OR

	77	Total	19,705.00
		SGST @ 9.00 %	1,773.72
		CGST@ 9.00 %	1,773.72
		Round Off	-0.44
		G.Total	23,255.00

Our Bank
S.B.I. A/C 35703546780
IFSC : SBIN0006265

Rs.in words
Rs Twenty Three Thousand Two Hundred Fifty Five Only

Terms & Conditions
1) Goods once sold will not be taken back.
2) Subject to LUDHIANA Jurisdiction only.
3) Interest @ 24% will be charged if payment not made within 30 days.
4) Our responsibility ceases after the goods are removed from our premises.

For DEOL ENTERPRISES

Customer's Sign

PROP

GSTIN : 03AYAPK2342M1ZO
PAN : AYAPK2342M

CREDIT

DUPLICATE FOR TRANSPORT

TAX-INVOICE

PH. :
MB. : +91-99888 20641, 88593-20641
E-Mail : Bhagatchsolutions@hotmail.com

FLOWMECH SOLUTIONS

G.T. Road, Miller Ganj, Near Parkash Dhaba, Ludhiana.
Deals in All kind of Valves ,Pneumatic Products ,Pipes and pipe fittings (Jindal, TATA, Astico, Ginni, Kartar Kraft)

Billing Address	Delivery Address	
M/s SUMIT KNIT FAB	M/s SUMIT KNIT FAB	Inv No GST-002288
B-3, INDUSTRIAL AREA A	B-3, INDUSTRIAL AREA A	Date 23/Mar/2019
LUDHIANA	LUDHIANA	Order No MR. RISHI JETHI JI
9872306533	9872306533	Transport BY RIKSHA KARGO
City Ludhiana Distt. Ludhiana	City Distt Ludhiana Distt. Ludhiana	
State Code 03-PB Punjab	State Code 03-PB Punjab	
GSTIN 03ABEPJ2175J3ZT	GSTIN 03ABEPJ2175J3ZT	
PAN	PAN	
Vendor Code	S O	Date
	E Way Bill No	Pvt Mark

S.No.	Name of Product / Service	HSN / SAC	QNTY.	UNIT	RATE	AMOUNT	DIS.	TAXABLE VALUE	CGST %	CGST AMOUNT	SGST %	SGST AMOUNT	NET AMOUNT
1	SUPREME PPR PIPE 50MM	3917	150	Feet	52.00	8,340.00		8,200.00	9.00	637.00	9.00	637.00	8,974.00
2	SUPREME PPR PIPE 25MM	3917	70	Feet	19.00	1,260.00		1,260.00	9.00	113.40	9.00	113.40	1,486.80
3	PRINCE PPR ELBOW 50MM	3917	21	PCS	77.00	1,617.00		1,617.00	9.00	145.53	9.00	145.53	1,908.06
4	SUPREME PPR ELBOW 25MM	3917	12	PCS	15.00	180.00		180.00	9.00	16.20	9.00	16.20	212.40
5	SUPREME PPR TEE 50MM	3917	3	PCS	103.00	309.00		309.00	9.00	27.81	9.00	27.81	364.62
6	SUPREME PPR MTA 40MM X 1 1/4"	3917	3	PCS	295.00	885.00		885.00	9.00	79.65	9.00	79.65	1,044.30
7	SUPREME PPR REDUCING TEE 40MM X 25MM	3917	26	PCS	110.00	2,860.00		2,800.00	9.00	257.40	9.00	257.40	3,371.40
8	SUPREME PPR FEMALE SOCKET 25MM X 3/4"	3917	30	PCS	58.00	1,740.00		1,740.00	9.00	156.60	9.00	156.60	2,053.20
9	SUPREME PPR SOCKET 50MM	3917	4	PCS	49.00	196.00		196.00	9.00	17.64	9.00	17.64	231.28
10	SUPREME PPR SOCKET 25MM	3917	4	PCS	9.38	37.52		37.52	9.00	3.38	9.00	3.38	44.28
11	SUPREME PPR BALL VALVE 25MM	3917	2	PCS	350.00	700.00		700.00	9.00	63.00	9.00	63.00	826.00
	Jindal MS Pipe B Class 40mm	7306	40	Feet	51.00	2,040.00		2,040.00	9.00	183.60	9.00	183.60	2,407.20
12	Gross Amount :		585.000			21,124.52		21,124.52		1901.21		1901.21	24,926.94

UCO Bank A/C NO. 15760510001752
RTGS / NEFT IFSC : UCBA0001576

Round-OFF 0.06

Grand Total : Rs. 24,927.00

Total Value (in Words) : Rs. Twenty Four Thousand Nine Hundred Twenty Seven Only.

HSN \ SAC	QNTY	TAXABLE VALUE	%	CGST	%	SGST	%	IGST	%	CESS	NET AMOUNT
3917	335.000	19084.52	9.00	1717.61	9.00	1717.61					22519.74
7306	40.000	2040.00	9.00	183.60	9.00	183.60					2407.20
SUB TOTAL	585.000	21,124.52		1901.21		1901.21					24,926.94

Terms & Conditions :- E & O.E. This is a Computer Generated Invoice.

1. In case of dispute only Ludhiana Courts have jurisdiction
2. Goods once sold are not returnable & exchangable
3. Our responsibility ceases as soon as goods leave our premises

For FLOWMECH SOLUTIONS

Auth. Signatory

GSTIN : 03AYAPK2342M1ZO
PAN : AYAPK2342M

CREDIT

ORIGINAL FOR BUYER
TAX-INVOICE.

PH. +91-161-50 [illegible]
MB. +91-99168-70641, 86990 20641
E-Mail flowmechsolutions@hotmail.com
Page 1 of 1

FLOWMECH SOLUTIONS

G.T. Road, Miller Ganj, Near Parkash Dhaba Ludhiana.
Deals in All kind of Valves ,Pneumatic Products ,Pipes and pipe fittings (Jindal,Tata,Audco,Oil-n,Kartar Kram[illegible])

Billing Address	Delivery Address	
M/s SUMIT KNIT FAB	M/s SUMIT KNIT FAB	Inv No GST/19-20-000131
B-3, INDUSTRIAL AREA-A	B-3, INDUSTRIAL AREA-A	Date 17/Apr/2019
LUDHIANA	LUDHIANA	Order No MR SUMIT
9872309511	9872309533	
City / Dist Ludhiana Distt. Ludhiana	City / Dist Ludhiana Distt. Ludhiana	BY RIKSHA KISHOR
State Code 03-PB Punjab	State Code 03-PB Punjab	Vhcl No
GSTN 03ABEPJ2175J3ZT	GSTN 03ABEPJ2175J3ZT	G R No
PAN	PAN	Date
Vendor Code	S O	
	E Way Bill no	Pvt Mark

Sl.	Name of Product / Service	HSN / SAC	QNTY.	UNT	RATE	AMOUNT	D/S	TAXABLE VALUE	CGST %	CGST AMOUNT	SGST %	SGST AMOUNT	NET AMOUNT
1	MS FLANGE TABLE E 50MM	7307	8	PCS	72.00	576.00		576.00	9.00	51.84	9.00	51.84	679.68
2	MS CI BUTTERFLY VALVE 50MM	8481	3	PCS	910.00	2,730.00		2,730.00	9.00	245.70	9.00	245.70	3,221.40
3	MS FLANGE TABLE E 40MM	73072300	48	PCS	62.00	2,976.00		2,976.00	9.00	267.84	9.00	267.84	3,511.68
4	MS Reducer 50 x 40mm	7307	1	PCS	50.00	50.00		50.00	9.00	4.50	9.00	4.50	59.00
5	MS SHORT BEND 40MM	7307	18	PCS	32.00	576.00		576.00	9.00	51.84	9.00	51.84	679.68
6	MS Plane 65 x 50mm	7307	2	PCS	58.00	116.00		116.00	9.00	10.44	9.00	10.44	136.88
7	[illegible]	7307	1	PCS	80.00	80.00		80.00	9.00	7.20	9.00	7.20	94.40
8	RUBBER JAINE 40MM	4008	18	PCS	10.00	180.00		180.00	9.00	16.20	9.00	16.20	212.40
9	CHAMPION TEFLON TAPE (25MM)	3918	4	PCS	25.00	100.00		100.00	9.00	9.00	9.00	9.00	118.00
10	MS Nut Bolt	7318	25	KGS	75.00	1,875.00		1,875.00	9.00	168.75	9.00	168.75	2,212.50
11	MS SHORT BEND 50MM	7307	2	PCS	45.00	90.00		90.00	9.00	8.10	9.00	8.10	106.20
12	JINDAL MS PIPE 50MM	7306	10	Feet	74.20	742.00		742.00	9.00	66.78	9.00	66.78	875.56
13	JINDAL MS PIPE 40MM	7306	140	Feet	56.00	7,840.00		7,840.00	9.00	705.60	9.00	705.60	9,251.20
	Gross Amount		[illegible]			[illegible]		17,931.00		1613.79		1613.79	[illegible]

UCO Bank A/C NO. 15760510001752
RTGS / NEFT IFSC : UCBA0001576

Grand Total : Rs. 21,159.00

Total Value (in Words) : Rs. Twenty One Thousand One Hundred Fifty Nine Only.

HSN / SAC	QNTY.	TAXABLE VALUE	%	CGST	%	SGST	%	IGST	%	CESS	NET AMOUNT
3918	4.000	100.00	9.00	9.00	9.00	9.00					[illegible]
4008	18.000	180.00	9.00	16.20	9.00	16.20					[illegible]
7306	175.000	10437.00	9.00	941.13	9.00	941.13					[illegible]
7307	33.000	1466.00	9.00	131.94	9.00	131.94					[illegible]
8481	3.000	2730.00	9.00	245.70	9.00	245.70					[illegible]
73072300	48.000	2976.00	9.00	267.84	9.00	267.84					[illegible]
Grand Total :	[illegible]	17,931.00		1,613.79		1,613.79					[illegible]

Terms & Conditions : E & O.E. This is a Computer Generated Invoice.

1. In case of dispute only Ludhiana Courts have jurisdiction.
2. Goods once sold are not returnable & exchangeable.
3. Our responsibility ceases as soon as goods leave our premises.

For FLOWMECH SOLUTIONS

Auth. Signatory

GSTIN : 03AYAPK2342M1ZO
PAN : AYAPK2342M

ORIGINAL FOR BUYER
TAX INVOICE

PH.
MB.
E-Mail

FLOWMECH SOLUTIONS

G.T. Road, Miller Ganj, Near Parkash Dhaba, Ludhiana
Deals In All kind of Valves ,Pneumatic Products ,Pipes and pipe fittings (Jindal,Tata,Audco,Qinn,Kartar Kranti)

Billing Address	Delivery Address	
M/s SUMIT KNIT FAB	M/s SUMIT KNIT FAB	Inv No GST/19-20-000139
B-3, INDUSTRIAL AREA-A	B-3, INDUSTRIAL AREA-A	Date 18/Apr/2019
LUDHIANA	LUDHIANA	Order No BY PHONE
9872300533	9872300533	Transpo. BY VISHAL
City \ Distt. Ludhiana Distt. Ludhiana	City \ Distt. Ludhiana Distt. Ludhiana	Vhcl No
State Code 03-PB Punjab	State Code 03-PB Punjab	G R No
GSTIN 03ABEPJ2175J3ZT	GSTIN 03ABEPJ2175J3ZT	Date
PAN	PAN	
	SO	Pvt Mark
	E-Way Bill No	

S N.	NAME OF PRODUCT \ SERVICE	HSN \ SAC	QNTY.	UNIT	RATE	AMOUNT	DIS	TAXABLE VALUE	CGST %	CGST AMOUNT	SGST %	SGST AMOUNT	NET AMOUNT
1	Supply of butterfly valve as doc 2 in 40mm	8481	14	PCS	820.00	11,480.00		11,480.00	9.00	1033.20	9.00	1033.20	13,546.40
2	FREIGHT & TRANSPORTATION	84481919	1	PCS	250.00	250.00		250.00	9.00	22.50	9.00	22.50	295.00
2	Gross Amount :		15.00			11,730.00		11,730.00		1055.70		1055.70	13,841.40

Round-OFF

UCO Bank A/C NO. 15760510001752
RTGS / NEFT IFSC : UCBA0001576

Grand Total : Rs. 13,841.00

Total Value (In Words) : Rs. Thirteen Thousand Eight Hundred Fourty One Only.

HSN \ SAC	QNTY	TAXABLE VALUE	%	CGST	%	SGST	%	IGST	%	CESS	NET AMOUNT
8481	14.000	11480.00	9.00	1033.20	9.00	1033.20					13546.40
84481919	1.000	250.00	9.00	22.50	9.00	22.50					295.00
Grand Total :	15.000	11,730.00		1,055.70		1,055.70					13,841.40

Terms & Conditions :- E & O.E. This is a Computer Generated Invoice

For FLOWMECH SOLUTIONS

Subject to Ludhiana Courts have Jurisdiction
Goods once sold are not returnable & exchangeable.
We are not responsible for any loss or damage taken due to transit.

GSTIN : 03AYAPK2342M1ZO
PAN : AYAPK2342M

ORIGINAL FOR BUYER

TAX-INVOICE

PH.
MB.
E-Mail

CREDIT

FLOWMECH SOLUTIONS

G.T. Road, Miller Ganj, Near Parkash Dhaba, Ludhiana.
Deals in All kind of Valves ,Pneumatic Products ,Pipes and pipe fittings (Jindal,Tata,Audco,Qinn,Kartar Krant...)

Billing Address	Delivery Address	
M/s SUMIT KNIT FAB	M/s SUMIT KNIT FAB	Inv No : GST/19-20-001270
B-3, INDUSTRIAL AREA A	B-3, INDUSTRIAL AREA A	Date : 3 /Aug/2019
LUDHIANA	LUDHIANA	Order No :
9872300533	9872300533	Transport : BY HAND
City \ Distt : Ludhiana Distt. Ludhiana	City \ Distt : Ludhiana Distt. Ludhiana	Vhcl No :
State Code : 03-PB Punjab	State Code : 03-PB Punjab	G.R. No :
GSTIN : 03ABEPJ2175J3ZT	GSTIN : 03ABEPJ2175J3ZT	
PAN :	PAN :	
Vendor Code :	S.O. :	Date :

SN	NAME OF PRODUCT / SERVICE	HSN / SAC	QNTY	UNIT	RATE	AMOUNT	DIS	TAXABLE VALUE	CGST %	CGST AMOUNT	SGST %	SGST AMOUNT	NET AMOUNT
1	SUPREME PVC ELBOW @ XERG	3917	3	PCS	995.00	2,985.00		2,985.00	9.00	268.65	9.00	268.65	3,522.30
2	SUPREME PVC SOCKET @ XERG	3917	1	PCS	337.00	337.00		337.00	9.00	30.33	9.00	30.33	397.66
3	PVC SOLUTION 200 GM	3506	1	PCS	95.00	95.00		95.00	9.00	8.55	9.00	8.55	112.10
4	M-SEAL 250GM	3214	1	PCS	55.00	55.00		55.00	9.00	4.95	9.00	4.95	64.90
5	M/s Flange F Tube	7307	1	PCS	145.00	145.00		145.00	9.00	13.05	9.00	13.05	171.10
5	Gross Amount	7309				3,617.00		3,617.00		325.53		325.53	4,268.06

Round Off

11/8/19

UCO Bank A/C NO. 15760510001752
RTGS / NEFT IFSC : UCBA0001576

Grand Total : Rs. 4,268.00

Total Value (In Words) : Rs. Four Thousand Two Hundred Sixty Eight Only.

HSN \ SAC	QNTY	TAXABLE VALUE	%	CGST	%	SGST	%	IGST	%	CESS	NET AMOUNT
3214	1.000	55.00	9.00	4.95	9.00	4.95					64.90
3506	1.000	95.00	9.00	8.55	9.00	8.55					112.10
3917	4.000	3322.00	9.00	298.98	9.00	298.98					3919.96
7307	1.000	145.00	9.00	13.05	9.00	13.05					171.10
Grand Total :	7.000	3,617.00		325.53		325.53					4,268.06

Terms & Conditions :- E & O.E. This Is a Computer Generated Invoice.

1. In case of dispute only Ludhiana Court's have jurisdiction
2. Goods once sold are not returnable & exchangeable
3. Our responsibility ceases as soon as goods leave our premises

For FLOWMECH SOLUTIONS

Auth. Signatory

GSTIN : 03AYAPK2342M1ZO
PAN : AYAPK2342M

ORIGINAL FOR BUYER

TAX-INVOICE

PH. : +91-161-5020641
MB. : +91-93888-20641, 86990-20641
E-Mail : flowmechsolutions@hotmail.com

CREDIT

FLOWMECH SOLUTIONS

G.T. Road, Miller Ganj, Near Parkash Dhaba, Ludhiana.
Deals in All kind of Valves ,Pneumatic Products ,Pipes and pipe fittings (Jindal,Tata,Audco,Qinn,Kartar Kranti.)

Billing Address	Delivery Address	
M/s SUMIT KNIT FAB	M/s SUMIT KNIT FAB	Inv No GST/19-20-001358
B-3, INDUSTRIAL AREA-A	B-3, INDUSTRIAL AREA-A	Date 12/Sep/2019
LUDHIANA	LUDHIANA	Order No MR.RISHI
9872300533	9872300533	Dsp Doc No
City \ Distt Ludhiana Distt. Ludhiana	City \ Distt Ludhiana Distt. Ludhiana	Transport BY RIKSHA KISHOR
State Code 03-PB Punjab	State Code 03-PB Punjab	Vhcl No
GSTIN 03ABEPJ2175J3ZT	GSTIN 03ABEPJ2175J3ZT	G R No
PAN	PAN	
Vendor Code	S O	Date
	E-Way Bill No	Pvt. Mark

N.	NAME OF PRODUCT \ SERVICE	HSN \ SAC	QNTY.	UNT	RATE	AMOUNT	DIS.	TAXABLE VALUE	CGST %	CGST AMOUNT	SGST %	SGST AMOUNT	NET AMOUNT
1	SUPREME PVC PIPE 6"X 6KG	3917	40	PCS	147.00	5,880.00		5,880.00	9.00	529.20	9.00	529.20	6,938.40
2	SUPREME PVC ELBOW 6" X 6KG	3917	4	PCS	260.00	1,040.00		1,040.00	9.00	93.60	9.00	93.60	1,227.20
3	Supreme pvc tee 6 x4kg	3917	1	PCS	509.00	509.00		509.00	9.00	45.81	9.00	45.81	600.62
4	PVC SOLUTION 200 GM	3506	1	PCS	95.00	95.00		95.00	9.00	8.55	9.00	8.55	112.10
5	SUPREME PVC END CAP 6" X 6KG	3917	2	PCS	115.00	230.00		230.00	9.00	20.70	9.00	20.70	271.40
6	FREIGHT & TRANSPORTATION	84401010	1	PCS	350.00	350.00		350.00	9.00	31.50	9.00	31.50	413.00
6	Gross Amount :		48.000			8,104.00		8,104.00		729.36		729.36	9,562.72

UCO Bank A/C NO. 15760510001752
RTGS / NEFT IFSC : UCBA0001576

Round-OFF 0.28

Grand Total : Rs. 9,563.00

Total Value (in Words) : Rs. Nine Thousand Five Hundred Sixty Three Only.

HSN \ SAC	QNTY.	TAXABLE VALUE	%	CGST	%	SGST	%	IGST	%	CESS	NET AMOUNT
3506	1.000	95.00	9.00	8.55	9.00	8.55					112.10
3917	47.000	7934.00	9.00	713.46	9.00	713.46					9360.92
84401010	1.000	350.00	9.00	31.50	9.00	31.50					413.00
Grand Total	49.000	8,104.00		729.36		729.36					9,562.72

Terms & Conditions :- E & O.E. This is a Computer Generated Invoice.

1 In case of dispute only Ludhiana Courts have jurisdiction
2 Goods once sold are not returnable & exchangeable
3 Our responsibility ceases as soon as goods leave our premises.

For FLOWMECH SOLUTIONS

Auth. Signatory

FLOWMECH SOLUTIONS

G.T. Road, Miller Ganj, Near Parkash Dhaba, Ludhiana.
Deals in All kind of Valves ,Pneumatic Products ,Pipes and pipe fittings (Jindal,Tata,Audco,Qinn,Kartar Kranti)

Billing Address	Delivery Address	
M/s SUMIT KNIT FAB	M/s SUMIT KNIT FAB	Inv. No GST/19-20-002424
B-3, INDUSTRIAL AREA-A	B-3, INDUSTRIAL AREA-A	Date 01/Feb/2020
LUDHIANA	LUDHIANA	Order No MR.SUMIT
9872300533	9872300533	Transport BY SHIVA
City \ Distt. Ludhiana Distt. Ludhiana	City \ Distt Ludhiana Distt. Ludhiana	Vhcl No PB10GK5868
State Code 03-PB Punjab	State Code 03-PB Punjab	G R No
GSTIN 03ABEPJ2175J3ZT	GSTIN 03ABEPJ2175J3ZT	Date
PAN	PAN	
Vendor Code :	S O	Pvt. Mark
	E Way Bill No	

S. N.	S OF PRODUCT \ SERVICE	HSN \ SAC	QNTY.	UNT	RATE	AMOUNT	DIS.	TAXABLE VALUE	CGST %	CGST AMOUNT	SGST %	SGST AMOUNT	NET AMOUNT
1	GI TANKY NIPPLE 2"	7306	5	PCS	180.00	900.00		900.00	9.00	81.00	9.00	81.00	1,062.00
2	SUPREME UPVC MTA 2"	3917	12	PCS	30.80	369.60		369.60	9.00	33.26	9.00	33.26	436.12
3	SUPREME UPVC FTA 2"	3917	12	PCS	24.00	288.00		288.00	9.00	25.92	9.00	25.92	339.84
4	SUPREME UPVC TEE 2"	3917	6	PCS	61.88	371.28		371.28	9.00	33.42	9.00	33.42	438.12
5	Supreme upvc elbow 2"	3917	34	PCS	55.93	1,901.62		1,901.62	9.00	171.15	9.00	171.15	2,243.92
6	HP UPVC BALL VALVE 2"	3917	8	PCS	500.50	4,004.00		4,004.00	9.00	360.36	9.00	360.36	4,724.72
7	SUPREME UPVC UNION 2"	3917	3	PCS	78.54	235.62		235.62	9.00	21.21	9.00	21.21	278.04
8	SUPREME UPVC SOCKET 2"	3917	20	PCS	28.56	571.20		571.20	9.00	51.41	9.00	51.41	674.02
9	SUPREME UPVC PIPE 2"	3917	360	Feet	44.00	15,840.00		15,840.00	9.00	1425.60	9.00	1425.60	18,691.20
10	UPVC SOLUTION 500ML	3917	2	PCS	435.00	870.00		870.00	9.00	78.30	9.00	78.30	1,026.60
11	TEFLON TAPE SIZE -3/4"	3920	12	PCS	25.00	300.00		300.00	9.00	27.00	9.00	27.00	354.00
12	THREAD 18%	5208	4	PCS	5.00	20.00		20.00	9.00	1.80	9.00	1.80	23.60
13	SAFEDA 100Gm	3917	1	PCS	45.00	45.00		45.00	9.00	4.05	9.00	4.05	53.10
15	Gross Amount :		478.000			26,716.12		26,716.32		2314.48		2314.48	30,345.28

UCO Bank A/C NO. 15760510001752
RTGS / NEFT IFSC : UCBA0001576

Round-Off -0.28

Grand Total : Rs. 30,345.00

Total Value (In Words) : Rs. Thirty Thousand Three Hundred Fourty Five Only.

HSN \ SAC	QNTY.	TAXABLE VALUE	%	CGST	%	SGST	%	IGST	%	CESS	NET AMOUNT
3917	468.000	24498.32	9.00	2204.88	9.00	2204.88					28905.52
3920	12.000	300.00	9.00	27.00	9.00	27.00					354.00
5208	4.000	20.00	9.00	1.80	9.00	1.80					23.60
7306	5.000	900.00	9.00	81.00	9.00	81.00					1062.00
	478.000	26,716.32		2,314.48		2,314.48					30,345.28

Terms & Conditions : E & O.E. This is a Computer Generated Invoice.

1. In case of dispute only Ludhiana Courts have jurisdiction.
2. Goods once sold are not returnable & exchangeable.
3. Our responsibility ceases as soon as goods leave our premises.

For FLOWMECH SOLUTIONS

Auth. Signatory

GSTIN 03BLDPS4522A1ZP

V.CUBE CHEMICAL INDUSTRIES

Ph :
(M) : 9814027910
E-mail : PAWAN_ISHA@YAHOO.CO.IN

28-A, MOTI NAGAR
LUDHIANA

ORIGINAL FOR RECIPIENT

Details of Receiver (Billed To)		Details of Consignee (Shipped To)	
Name	SUMIT KNIT FAB	Name	SUMIT KNIT FAB
Address	B-3 INDUSTRIAL AREA-A	Address	B-3 INDUSTRIAL AREA-A
	LUDHIANA		LUDHIANA
State	Punjab	State	Punjab
State Code	03 PB	State Code	03 PB
GSTIN/UID	03ABEPJ2175J3ZT	GSTIN/UID	03ABEPJ2175J3ZT
DL NO.		DL NO.	

INVOICE No. V-82
Date 15.01.2019
Transport :
GR.No. : Date :
P.O. NO.
P.O. DATE

No.	Item Name	HSN/SAC	BATCH	EXPIRY	Quantity	MRP	Rate	Amount	Discount	Taxable Value	IGST		CGST		SGST		Total
											Rate	Amt.	Rate	Amt.	Rate	Amt.	Value
1	MEDIA TUBES	40060000			1		125000.00	125000.00		125000.00			9.00	11250.00	9.00	11250.00	147500.00
2	AIR BLOWER	84148090			2		37500.00	75000.00		75000.00			9.00	6750.00	9.00	6750.00	88500.00
3	AIR DIFFUSER	84219900			64												
4	PANEL FOR ONLINE METER (PH, DO, TDS, TEMP)	90260000			1												
	Totals :				64.000			200000.00		200000.00				18000.00		18000.00	236000.00

Certified that the particulars given above are true & correct

Terms & Conditions:

1. No replacement/exchange/refund against this Invoice.
2. Our responsibility ceases when goods leaves our godown.
3. Interest @24% p.a. will be charged on delayed payments.
4. All Disputes are subject to LUDHIANA Jurisdiction.

Total Value (In Words) :
Rupees Two Lakhs Thirty Six Thousand Only

ROUND OFF :
BILL AMOUNT : 236000.00

Bank Details :
HDFC BANK LTD
KALSI NAGAR LUDHIANA
A\C:13102020009363
IFSC-HDFC0001310

For V.CUBE CHEMICAL INDUSTRIES

Auth. Signatory

GSTIN : 03BLDPS4522A1ZP

V.CUBE CHEMICAL INDUSTRIES

Ph :
(M) : 9814027910
E-mail : PAWAN_ISHA@YAHOO.CO.IN

28-A, MOTI NAGAR
LUDHIANA

ORIGINAL FOR RECIPIENT

Details of Receiver (Billed To)		Details of Consignee (Shipped To)	
Name	SUMIT KNIT FAB	Name	SUMIT KNIT FAB
Address	B-3 INDUSTRIAL AREA-A	Address	B-3 INDUSTRIAL AREA-A
	LUDHIANA		LUDHIANA
State	Punjab	State	Punjab
State Code	03 PB	State Code	03 PB
GSTIN/UID	03ABEPJ2175J3ZT	GSTIN/UID	03ABEPJ2175J3ZT
DL NO.		DL NO.	

INVOICE No. D-23
Date 24.08.2020
Transport :
GR.No. : Date :
P.O. NO.
P.O. DATE

No.	Item Name	HSN/SAC	BATCH	EXPIRY	Quantity	MRP	Rate	Amount	Discount	Taxable Value	IGST		CGST		SGST		Total Value
											Rate	Amt.	Rate	Amt.	Rate	Amt.	
1	ULTRA FILTRATION	84219900			1			1590000.00		1590000.00			9.00	143100.00	9.00	143100.00	1876200.00
	Totals :				1.000			1590000.00		1590000.00				143100.00		143100.00	1876200.00

Certified that the particulars given above are true & correct

Terms & Conditions:

1. No replacement/exchange/refund against this Invoice.
2. Our responsibility ceases when goods leaves our godown.
3. Interest @24% p.a. will be charged on delayed payments.
4. All Disputes are subject to LUDHIANA Jurisdiction.

Total Value (in Words) :
Rupees Eighteen Lakhs Seventy Six Thousand Two Hundred Only

ROUND OFF :
BILL AMOUNT : 1876200.00

Bank Details :
HDFC BANK LTD
KALSI NAGAR LUDHIANA
A\C:13102020009363
IFSC-HDFC0001310

For V.CUBE CHEMICAL INDUSTRIES

Auth. Signatory

ANNEXURE 3

ਦਫਤਰ ਕਾਰਜਕਾਰੀ ਇੰਜੀਨੀਅਰ-ਓਐਂਡਐਮ, ਜੋਨ-ਬੀ, ਨਗਰ ਨਿਗਮ ਲੁਧਿਆਣਾ।

ਵੱਲ

ਸੀਨੀਅਰ ਵਾਤਾਵਰਣ ਇੰਜੀਨੀਅਰ,
ਪੰਜਾਬ ਪਲੂਸ਼ਨ ਕੰਟਰੋਲ ਬੋਰਡ,
ਜੋਨਲ ਆਫਿਸ-1, ਲੁਧਿਆਣਾ।

ਨੰ. 1173/XEN/OGM/B ਮਿਤੀ: 09/02/2021

ਵਿਸ਼ਾ: **Violation of the provision of the Water (Prevention & Control of Pollution) Act, 1974 – M/s Sumit Knit Fab, B-3, Industrial Area-A, Extention, Ludhiana.**

ਹਵਾਲਾ: ਪੱਤਰ ਨੰ. 160-63 ਮਿਤੀ 11-01-2021 ਦੇ ਸਬੰਧ ਵਿੱਚ।

[redacted] ਉਪਰੋਕਤ ਵਿਸ਼ੇ ਤੇ ਹਵਾਲੇ ਅਧੀਨ ਪ੍ਰਾਪਤ ਹੋਏ ਪੱਤਰ ਦੇ ਸਬੰਧ ਵਿੱਚ ਦੱਸਿਆ ਜਾਂਦਾ ਹੈ ਕਿ M/s Sumit Knit Fab, B-3, Industrial Area-A, Extention ਦਾ ਡਿਸਪੋਜਲ ਚਾਰਜ਼ਜ਼ ਦਾ ਕੁਨੈਕਸ਼ਨ ਨਗਰ ਨਿਗਮ ਦੇ ਰਿਕਾਰਡ ਅਨੁਸਾਰ ਮੀਟਰ ਨੰ. 17/14823 ਮਿਤੀ 05-04-2019 ਨੂੰ ਆਈ.ਡੀ ਨੰ. 15993 ਰਾਹੀਂ ਰੈਗੂਲਰ ਕੀਤਾ ਗਿਆ ਹੈ ਜੀ।

ਕਾਰਜਕਾਰੀ ਇੰਜੀਨੀਅਰ-ਓਐਂਡਐਮ,
ਜੋਨ-ਬੀ, ਨਗਰ ਨਿਗਮ ਲੁਧਿਆਣਾ।

[redacted] ਮਿਤੀ
ਉਪਰ ਕੀਤੇ ਦੇ ਸਬੰਧ ਨਿਗਰਾਨ ਇੰਜੀਨੀਅਰ-ਓਐਂਡਐਮ ਜੋਨ-ਏ/ਬੀ ਜੀ ਨੂੰ ਸੂਚਨਾ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ।

ਕਾਰਜਕਾਰੀ ਇੰਜੀਨੀਅਰ-ਓਐਂਡਐਮ,
ਜੋਨ-ਬੀ, ਨਗਰ ਨਿਗਮ ਲੁਧਿਆਣਾ।

TRUE TRANSLATION FROM PUNJABI TO ENGLISH

OFFICE EXECUTIVE ENGINEER O&M, ZONE-B, MUNICIPAL CORPORATION, LUDHIANA

To,

Senior Environmental Engineer, Punjab

Pollution Control Board,

Zonal Office-1, Ludhiana

No. 1173/XEN/O&M/B Dated 09/02/2011

Subject:- Violation of the provision of the Water (Prevention & Control of Pollution) Act 1974 M/s Sumit Knit Fab, B-3, Industrial Area-A, Extension, Ludhiana

Reference:- Regarding Letter No. 162-63 Dated 11-01-2021

In relation to the letter received under reference on the above subject, it is stated that M/s Sumit Knit Fab, B-3, Industrial Area-A, Extension, the connection of disposal charges has been deposited as per municipal corporation record receipt G-8 No. 17/14823 Dated 09-04-2019 and continue the regular connection as per LD No. 15993.

Sd/-

Executive Engineer O&M Zone-B,

Municipal Corporation, Ludhiana

Letter No. _____ Dated _____

Above letter has been sent to Superintendent Engineer O&M Zone-B, for the information purpose.

Sd/-

Executive Engineer O&M Zone-B,

Municipal Corporation, Ludhiana

Office of Asstt. Commissioner State Tax, Ludhiana-3

ANNEXURE 4

Mini Secretariat, Ferozepur Road, Near Bharat Nagar Chowk, Ludhiana-141001

Date: 17/02/2021

No. 1647

Dt. 17-02-2021

To

The Senior Environment Engineer

Zonal Office-1, Ludhiana

COMPLAINT AGAINST M/S SUMIT KNIT FAB, B-3, INDUSTRIAL AREA-A, EXTENSION, LUDHIANA

Refer to your letter No. 164 dated 11 Jan 2021 regarding complaint against M/S Sumit Knit Fab, B-3, Industrial Area-A, Extension Ludhiana.

In this regard, it is submitted that as per the record, the firm was registered on the VAT portal w.e.f 31 May 2005 for manufacturing/resale of Knitted Cloth (copy enclosed). Moreover, the purchase invoices related to the purchase of dyeing unit machinery/equipment reflects that the firm was involved in dying operations in FY 2019-20.

State Tax Officer
Ward - 60
Ludhiana-3

ANNEXURE 5

STO
Ward No 64
Range
18/11/2024

Daily 14/11/2024

To

ASTT STATE TAX COMMISIIONER

DISTRICT-4

LUDHIANA

SUB: APPLICATION REGARDING ISSUE OF CERTIFICATE REGARDING INSTALLATION OF MACHINERY IN OUR UNIT M/S SUMIT KNIT FAB.

RESPECTED SIR,

IT IS RESPECTFULLY SUBMITTED TO YOU YOUR HONOR THAT OUR SATEMENT WAS RECORDED ON 9/05/2024. IN THE NAME OF [MR. RISHI JETHI] PROPERITOR OF M/S SUMIT KNIT FAB IN YOUR OFFICE IN WHICH WE HAVE SATATED THAT AS PER YOUR VERSION THAT TWO BILLS FOR THE YEAR 2009-10 WERE SHOWN IN OUR VAT-24 OF THESE TWO BILLS IT IS MENTIONED AS [SWEATER O/D WASHING] IN THE RETURNS OF BOTH THE PARTIES.

AND WE HAVE SUBMITTED THAT REGARDING THESE TWO BILLS FOR THE YEAR 2009-10 0199 DATED 18/08/2009 0198 DATED 14/08/2009 WE HAD GOT OUR JOB WORK DONE FROM OUTSIDE JOBWORKER AND PHOTOCOPY [CHALLAN] OF THE WORK DONE IS ATTACHED AS PER YOUR REQUIREMENT.

The firm falls under Central Jurisdiction under Ludhiana Central Range V. Hence Refund Case send to them accordingly

ACST. 18/11/2024

ETO

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FURTHER AS PER OUR STATEMENT BEFORE YOUR GOODSELF ON 9/05/2024 THAT WE HAVE PUCHASED THE MACHINE OF DYEING IN THE YEAR 2018-19 AND 2019-20. BUT ON THAT DAY WE HAVE NOT SUBMITTED THE COPY OF THE BILLS BUT NOW WE OUR SUBMITTING THE COPY OF THE BILLS PUCHASED INVOICES OF THAT YEAR 2018-19, 2019-20. AND COPY OF BALANCED SHEETS IS ALSO ATTACHED FOR YOUR RECORD.

FURTHER WE ARE ALSO SUBMITTING YOUR GOODSELF COPY OF LEDGER ACCOUNT AND MODE OF PAYMENT IS ALSO BY CHEQUE, COPY OF BANK ACCOUNT IS ATTACHED, COPY OF GSTR RETURN SHOWING PURCHASES IN THE FORM GSTR-2A IS ALSO ATTACHED FOR YOUR RECORD.

RESPECTED SIR AS WE ARE GENUINE BUSINESSMAN DOING BUSINESS OF DYEING FROM 2018-19.AS DUE TO COMPITETION IN THE DYEING INDUSTRY OUR COMPETETORS ARE MAKING FALSE COMPLAINTS OF OUR BUSINESS. DUE TO THESE COMPLAINTS WE ARE SUFFERING LOSSES IN OUR BUSINESS.

DUE TO THESE COMPLAINTS OUR BUSINESS IS ALMOST DOOMED. SO, IT IS A REQUEST TO YOUR GOODSELF THAT KINDLY ISSUE A CERTIFICATE THAT WE HAVE INSTALLED MACHINERY AT OUR BUSINESS PREMISSES IN YEAR 2018-19.

THANKING YOU

M/S SUMIT KNIT FAB

3-B INDUSTRY AREA A' EXTENSION

LUDHIANA

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OFFICE OF THE DEPUTY/ASSISTANT
COMMISSIONER,
CGST DIVISION, LUDHIANA CENTRAL
FORTUNE PLAZA, 2nd FLOOR, OPP. HERO CYCLE
G.T. ROAD, LUDHIANA.
Email: cgst-div-cen-ldh@gov.in

TO WHOMSOVER IT CONCERNS

This is to certify that M/s Sumit Knit Fab, 3B Industrial Area Extension, Ghorewali Road Ludhiana falls under the jurisdiction Range V, CGST Division, Ludhiana. They have installed Dyeing Unit in FY 2018-19 and machinery in this regard was purchased from the period 01.12.2018 to 17.09.2020. They have commenced production after 13.05.2019 as per the Certificate issued by Punjab Pollution Control Board, Zonal Office -1, Ludhiana . The details Suppliers from whom said machinery has been purchased reflect in the GSTR 2A for the Financial Years 2018-19, 2019-20 and 2020 -21.

Superintendent(Range V)

CGST Division, Ludhiana
RAJESH NATHOO
Superintendent

True Copy

Signed by Rajesh Nathoo
Date: 20-11-2024 18:54:1

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ANNEXURE 6

COLLY

PUNJAB POLLUTION CONTROL BOARD

Zonal Office-1, Ludhiana

Website:- www.ppcb.gov.in

Office Dispatch No : Registered/Speed Post Date:

Industry Registration ID: *R19LDH3616701* Application No : *9836666*

To,

Rishi Jethi
3-B, Indl. Area A Extn., Ghore Wali Road,
Ludhiana,Punjab-141010

Subject: Grant of 'Consent to Operate'an outlet u/s 25/26 of Water (Prevention & Control of Pollution) Act, 1974 for discharge of effluent.

With reference to your application for obtaining 'Consent to Operate' an outlet for discharge of the effluent u/s 25/26 of Water (Prevention & Control of Pollution) Act, 1974, you are, hereby, authorized to operate an industrial unit fordischarge of the effluent(s) arising out of your premises subject to the Terms and Conditions as mentioned in this Certificate.

1. Particulars of Consent to Operate under Water Act, 1974 granted to the industry

Consent to Operate Certificate No.	*CTOW/Fresh/19HH2019/9836666*
Date of issue :	*13/03/2019*
Date of expiry :	*12/13/2019*
Certificate Type :	*Fresh*

2. Particulars of the Industry

Name & Designation of the Applicant	*RISHI JETHI(Proprietor)*
Address of Industrial premises	*Sunit knitfab, 3-b, indl.area a extn., ghore wali road,, Ludhiana east,Ludhiana l-141010*
Capital Investment of the Industry	*84.61 lakhs*
Category of Industry	*Red*
Type of Industry	*1040-Yarn / Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and coloring*
Scale of the Industry	*Small*
Office District	*Ludhiana i*
Consent Fee Details	Rs. 7200/- vide R no. 14/4779 dated 01.02.2019 as NOC Regularization fee Rs. 36000/- vide R no. 12/4779 dated 01.02.2019 under Water Act, 1974. Rs. 36000/- vide R no. 13/4779 dated 01.02.2019 under Air Act, 1981. Adequate up to 30.06.2023

Raw Materials(Name with quantity per day)	*GARMENT FOR WASHING/DYEING @3000Numbers/Day DETERGENT/SOAP @15Kgs/day DYES & CHEMICALS @10Kgs/day*
Products (Name with quantity per day)	*WASHING/DYEING OF GARMENTS @3000Numbers/Day*
By-Products, if any,(Name with quantity per day)	*Nil*
Details of the machinary and processes	*As per application form*
Details of the Effluent Treatment Plant	*Trade Effluent @75.0 KLD Domestic Effluent @0.7 KLD*
Mode of Disposal	*INTO SEWER AFTER ETP INTO SEWER AFTER SEPTIC TANK*
Standards to be achieved under Water(Prevention & Control of Pollution) Act, 1974	*As prescribed by the Board*

PUNJAB

13/05/2019

(Ravinder Bhatti)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

Endst. No.: **Dated:**

A copy of the above is forwarded to the following for information and necessary action please:
The Environmental Engineer, Pb. Pollution Control Board, Regional Office-1, Ludhiana.

13/05/2019

(Ravinder Bhatti)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

TERMS AND CONDITIONS

A. GENERAL CONDITIONS

1. This consent is not valid for getting power load from the Punjab State Power Corporation Limited or for getting loan from the financial institutions.
2. The industry shall apply for renewal/further extension in validity of consent atleast two months before expiry of the consent.
3. The industry shall ensure that the effluent discharging through the authorized outlet shall confirm to the prescribed standards as applicable from time to time.
4. The industry shall plant minimum of three suitable varieties of trees at the density of not less than 1000 trees per hectare all along the boundary of the industrial premises.
5. The achievement of the adequacy and efficiency of the effluent treatment plant/pollution control devices/re-circulation system installed shall be the entire responsibility of the industry.
6. The industry shall ensure that the Hazardous Wastes generated from the premises are handled as per the provisions of the Hazardous Wastes(Management, Handling and Trans boundary Movement) Rules, 2008 as amended time to time , without any adverse effect on the environment, in any manner
7. The responsibility to monitor the effluent discharged from the authorized outlet and to maintain a record of the same rests with the industry. The Board shall only test check the accuracy of these reports for which the industry shall deposit the samples collection and testing fee with the Board as and when required.
8. The industry shall submit balance sheet of every financial year to the concerned Regional Office by 30th June of every year.
9. The industry shall submit a yearly certificate to the effect that no addition/up-gradation/ modification/ modernization has been carried out during the previous year otherwise the industry shall apply for the varied consent.
10. During the period beginning from the date of issuance and the date of expiration of this consent, the applicant shall not discharge floating solids or visible foam.
11. Any amendments/revisions made by the Board in the tolerance limits for discharges shall be applicable to the industry from the date of such amendments/revisions.
12. The industry shall not change or alter the manufacturing process(es) so as to change the quality and/or quantity of the effluents generated without the written permission of the Board.
13. Any upset conditions in the plant/plants of the factory, which is likely to result in increased effluent and/or result in violation of the standards laid down by the Board shall be reported to the Environmental Engineer, Punjab Pollution Control Board of concerned Regional Office immediately failing which any stoppage and upset conditions that come to the notice of the Board's officers, will be deemed to be intentional violation of the conditions of consent.
14. The industry shall provide terminal manhole(s) at the end of each collection system and a manhole upstream of final outlet (s) out of the premises of the industry for measurement of flow and for taking samples.
15. The industry shall for the purpose of measuring and recording the quantity of water consumed and effluent discharged, affix meters of such standards and at such places as approved by the Environmental Engineer, Punjab Pollution Control Board of the concerned Regional Office.
16. The industry shall maintain record regarding the operation of effluent treatment plant i.e. record of quantity of chemicals and energy utilized for treatment and sludge generated from treatment so as to satisfy the Board regarding regular and proper operation of pollution control equipment.
17. The industry shall provide online monitoring equipment's for the parameters as decided by concerned Regional Office with the effluent treatment plant/air pollution control devices installed, if applicable.
18. The pollution control devices shall be interlocked with the manufacturing process of the industry.
19. The authorized outlet and mode of disposal shall not be changed without the prior written permission of the Board.
20. The industry shall comply with the conditions imposed by the SEIAA / MOEF in the environmental clearance granted to it as required under EIA notification dated14/9/06, if applicable.
21. The industry shall obtain and submit Insurance cover as required under the Public Liability Insurance Act, 1991.
22. The industry shall not use any unauthorized out-let(s) for discharging effluents from its premises. All unauthorized outlets, if any, shall be connected to the authorized outlet within one month from the date of issue of this consent.

23. The industry shall make necessary arrangements for the monitoring of effluent being discharged by the industry and shall monitor its effluents:-

    (i) Once in Year for Small Scale Industries.

    (ii) Four in a Year for Large/Medium Scale Industries.

    (iii) The industry will submit monthly reading/ data of the separate energy meter installed for running of effluent treatment plant/re-circulation system to the concerned Regional Office of the Board by the 5th of the following month.

24. The industry shall provide electromagnetic flow meters at the source of water supply, at inlet/outlet of effluent treatment plant within one month and shall maintain the record of the daily reading and submit the same to the concerned Regional Office by the 5th of the following month.

25. The Board reserves the right to revoke this consent at any time in case the industry is found violating any of the conditions of this consent and/or the provisions of Water (Prevention & Control of Pollution) Act, 1974 as amended from time to time.

26. The issuance of this consent does not convey any property right in either real or personal property, or any exclusive privileges, nor does it authorize any injury to private property or any invasion of personal rights, nor any infringement of Central, State or Local Laws or Regulations.

27. The consent does not authorize or approve the construction of any physical structures or facilities for undertaking of any work in any natural watercourse.

28. Nothing in this consent shall be deemed to neither preclude the institution of any legal action nor relieve the applicant from any responsibilities, liabilities or penalties to which the applicant is or may be subjected under this or any other Act.

29. The industry shall make necessary and adequate arrangements to hold back the effluent in case of failure of septic tank.

30. The diversion or bye pass of any discharge from facilities utilized by the applicant to maintain compliance with the terms and conditions of this consent is prohibited except.

    (i) Where unavoidable to prevent loss of life or some property damage or

    (ii) Where excessive storm drainage or run off would damage facilities necessary for compliance with terms and conditions of this consent. The applicant shall immediately notify the consent issuing authority in writing of each such diversion or bye-pass.

31. The industry shall ensure that no water pollution problem is created in the area due to discharge of effluents from its industrial premises.

32. The industry shall comply with the code of practice as notified by the Government/ Board for the type of industries where the siting guidelines/ code of practice have been notified.

33. Solids, sludge, filter backwash or other pollutant removed from or resulting from treatment or control of waste waters shall be disposed of in such a manner to prevent any pollutants from such materials from entering into natural water.

34. The industry shall re-circulate the entire cooling water and shall also re-circulate/reuse to the maximum extent the treated effluent in processes

35. The industry shall make necessary and adequate arrangements to hold back the effluent in case of failure of re-circulation system/ effluent treatment plant.

36. The industry shall make proper disposal of the effluent so as to ensure that no stagnation occurs inside and outside the industrial premises during rainy season and no demand period.

37. Where excessive storm water drainage or run off, would damage facilities necessary for compliance with terms and conditions of this consent, the applicant shall immediately notify the consent issuing authority in writing of each such diversion or bye-pass.

38. The industry shall submit a detailed plan showing therein the distribution system for conveying waste-water for application on land for irrigation along with the crop pattern for the year.

39. The industry shall ensure that the effluent discharged by it is toxicity free.

40. The industry shall not irrigate the vegetable crops with the treated effluents which are used/ consumed as raw.

41. Drains causing oil & grease contamination shall will be segregated. Oil & grease trap shall be provided to recover oil & grease from the effluent.

42. The industry shall establish sufficient number of piezometer wells in consultation with the concerned Regional Office, of the Board to monitor the impact on the Ground Water Quantity due to the industrial operations, and the monitoring shall be submitted to the Environmental Engineer of the concerned Regional Office by the 5th of every month.

43. The industry shall ensure that its production capacity & quantity of trade effluent do not exceed the quantity mentioned in the consent and shall not carry out any expansion without the prior permission/NOC of the Board.

B. SPECIAL CONDITIONS

Regional office shall collect the effluent sample of ETP and get analyzed from Board's lab within two months.

13/05/2019

(Ravinder Bhatti)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

PUNJAB

PUNJAB POLLUTION CONTROL BOARD

Zonal office-1, Ludhiana

Website:- www.ppcb.gov.in

Office Dispatch No : **Registered/Speed Post** **Date:**

Industry Registration ID: *R19LDH3616701* **Application No :** *9835498*

To,

RISHI JETHI
3-B, Indl. Area A Extn., Ghore Wali Road,
Ludhiana,Punjab-141010

Subject: **Grant of 'Consent to Operate' u/s 21 of Air (Prevention & Control of Pollution) Act, 1981 for discharge of emissions arising out of premises.**

With reference to your application for obtaining 'Consent to Operate' u/s 21 of Air (Prevention & Control of Pollution) Act, 1981, you are hereby, authorized to operate an industrial unit for discharge of the emission(s) arising out of your premises subject to the Terms and Conditions as mentioned in this Certificate.

1. Particulars of Consent to Operate under Air Act, 1981 granted to the industry

Consent to Operate Certificate No.	*CTOA/Fresh/LDH1/2019/9835498*
Date of issue :	*13/05/2019*
Date of expiry :	*12/11/2019*
Certificate Type :	*Fresh*

2. Particulars of the Industry

Name & Designation of the Applicant	*RISHI JETHI, (Proprietor)*
Address of Industrial premises	*Sumit knit fab,* *3-b, indl. area a extn., ghore wali road,,* *Ludhiana east,Ludhiana i-141010*
Capital Investment of the Industry	*84.61 lakhs*
Category of Industry	*Red*
Type of Industry	*1040-Yarn / Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and coloring*
Scale of the Industry	*Small*
Office District	*Ludhiana i*
Consent Fee Details	Rs. 36000/- vide R no. 13/4779 dated 01.02.2019 under Air Act, 1981.

Raw Materials (Name with Quantity per day)	*Garment for Washing/Dyeing @ 3000 nos./day, Detergent/Soap @ 15 Kgs/day, Dyes & Chemical @ 10 Kgs/day*
Products (Name with Quantity per day)	*Washing/Dyeing of garments @ 3000 No /day*
By-products, if any, (Name with Quantity per day)	*Nil*
Details of the machinery and process	*As per application form*
Quantity of fuel required (in TPD) and capacity of boilers/ Furnace/Thermo heater etc.	*Wood @ 1.2 Kg/day for baby boiler HSD @ 20 ltr/day for DG set*
Type of Air Pollution Control Devices to be installed	*NR*
Stack height provided with each boiler/thermo heater/Furnace etc.	*15 meter above roof level for baby boiler 3 meter above roof level for DG set*
Sources of emissions and type of pollutants	*1 no wood fired baby boiler 1 no DG set 62 KVA Capacity*
Standards to be acheived under Air(Prevention & Control of Pollution) Act, 1981	*As prescribed by the Board*

PUNJAB

13/05/2019

(Ravinder Bhatti)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

Endst. No.: **Dated:**

A copy of the above is forwarded to the following for information and necessary action please:

The Environmental Engineer, Pb. Pollution Control Board, Regional Office-1, Ludhiana.

13/05/2019

(Ravinder Bhatti)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

TERMS AND CONDITIONS

A. GENERAL CONDITIONS

1. This consent is not valid for getting power load from the Punjab State Power Corporation Ltd. or for getting loan from the financial institutions.
2. The industry shall apply for renewal /extension of consent at least two months before expiry of the consent.
3. The industry shall not violate any of the norms prescribed under the Air (Prevention & Control of Pollution) Act, 1981, failing which, the consent shall be cancelled / revoked.
4. The achievement of adequacy and efficiency of the air pollution control devices installed shall be the entire responsibility of the industry
5. The authorized fuel being used shall not be changed without the prior written permission of the Board.
6. The industry shall not discharge any fugitive emissions. All gases shall be emitted through a stack of suitable height, as per the norms fixed by the Board from time to time.
7. The industry shall provide port-holes, platforms and/or other necessary facilities as may be required for collecting samples of emissions from any chimney, flue or duct or any other outlets.

Specifications of the port-holes shall be as under:-

i) The sampling ports shall be provided atleast 8 times chimney diameter downstream and 2 times upstream from the flow disturbance. For a rectangular cross section the equivalent diameter (De) shall be calculated from the following equation to determine upstream, downstream distance:-

De = 2 LW / (L+W)

Where L= length in mts. W= Width in mts.

ii) The sampling port shall be 7 to 10 cm in diameter.

8. The industry shall put display Board indicating environmental data in the prescribed format at the main entrance gate.
9. The industry shall discharge all gases through a stack of minimum height as specified in the following standards laid down by the Board.

(i) Stack height for boiler plants

S.NO.	Boiler with Steam Generating Capacity	Stack heights
1.	*Less than 2 ton/hr.*	9 meters or 2.5 times the height of neighboring building which ever is more.
2.	*More than 2 ton/hr. to 5 ton/hr.*	12 meters
3.	*More than 5 ton/hr. to 10 ton/hr.*	15 meters
4.	*More than 10 ton/hr. to 15 ton/hr*	18 meters
5.	*More than 15 ton/hr. to 20 ton/hr*	21 meters
6.	*More than 20 ton/hr. to 25 ton/hr.*	24 meters
7.	*More than 25 ton/hr. to 30 ton/hr.*	27 meters
8.	*More than 30 ton/hr.*	30 meters or using the formula H = 14 Qg0.3or H = 74 (Qp)0.24 Where Qg = Quantity of SO2 in Kg/hr. Qp = Quantity of particulate matter in Ton/day.

Note : Minimum Stack height in all cases shall be 9.0 mtr. or as calculated from relevant formula whichever is more.

(ii) For industrial furnaces and kilns, the criteria for selection of stack height would be based on fuel used for the corresponding steam generation.

(iii) Stack height for diesel generating sets:

Capacity of diesel generating set	Height of the Stack	
0-50 KVA	Height of the building	+ 1.5 mt
50-100 KVA	-do-	+ 2.0 mt.
100-150 KVA	-do-	+ 2.5 mt.
150-200 KVA	-do-	+ 3.0 mt.
200-250 KVA	-do-	+ 3.5 mt.
250-300 KVA	-do-	+ 3.5 mt.

For higher KVA rating stack height H (in meter) shall be worked out according to the formula:

$$H = h+0.2 (KVA)0.5$$

where h = height of the building in meters where the generator set is installed.

10. The pollution control devices shall be interlocked with the manufacturing process of the industry to ensure its regular operation.

11. The existing pollution control equipment shall be altered or replaced in accordance with the directions of the Board, and no pollution control equipment or chimney shall be altered or as the case may be erected or re-erected except with the prior approval of the Board.

12. The industry will provide canopy and adequate stack with the D.G sets so as to comply with the provision of notification No GSR-371 E dated 17-5-2002(amended from time to time) issued by MOEF under Environment (Protection) Act, 1986.

13. The Govt. of Punjab, Department of Science, Technology & Environment vide its notification no.4/46/92-3ST/2839 dt. 29/12/1993 has put prohibition on the use of rice husk as fuel after 1.4.1995 except the following:-

"In the form of briquettes and use of rice husk in fluidized bed combustion.So the industry shall make the necessary arrangement to comply with the above notification."

14. The industry shall submit balance sheet of every financial year to the concerned Regional Office by 30th June of every year

15. That the industry shall submit a yearly certificate to the effect that no addition / up-gradation/ modification/ modernization has been carried out during the previous year otherwise the industry shall apply for the varied consent.

16. a) The industry shall ensure that at any time the emission do not exceed the prescribed emissions standards laid down by the Board from time to time for such type of industry /emissions.

b) The industry shall ensure that the emissions from each stack shall conform to the following emission standards laid down by the Board in respect of the Industrial Boilers.

Steam Generating capacity A.	*Required particulate matter B.*	
Area upto 5 Km from the periphery of I and Class-II town	*Other than 'A' class Other than*	
Less than 2 ton/hr.	800 mg/NM3	1200 mg/NM3
2 ton to 10 ton/hr.	500 mg/NM3	1000 mg/NM3
Above 10 ton to 15 ton/hr	350 mg/NM3	500 mg/NM3
Above 15 ton/hr	150 mg/NM3	150 mg/NM3

All emissions normalized to 12% carbon dioxide.

17. The industry shall ensure that the Hazardous Wastes generated from the premises are handled as per the provisions of theHazardous Waste (Management, Handling and Transboundary Movement) Rules, 2008, without any adverse effect on the environment, in any manner.

18. The air pollution control equipments shall be kept at all time in good running condition and;

(i) All failures of control equipements.

(ii) The emissions of any air pollutant into the atmosphere in excess of the standards lay down by the Board occurring or being apprehended to occur due to accident or other unforeseen act or event. 'Shall be intimated through fax to the concerned Regional Office as well as to the Director of Factories, Punjab, Chandigarh as required under rule 10 of the Punjab State Board for the Prevention and Control of Air Pollution Rules, 1983'.

19. The industry shall plant minimum of three suitable varieties of trees at the density of not less than 1000 trees per hectare all along the boundary of the industrial premises.

20. The industry shall submit a site emergency plan approved by the Chief Inspector of Factories, Punjab as applicable.

21. The industry shall comply with the conditions imposed by the SEIAA/MOEF in the Environmental Clearance granted to it as required under EIA notification dated 14/9/06, if applicable.

22. The industry shall make necessary arrangements for the monitoring of stack emissions and shall get its emissions analyzed from lab approved / authorized by the Board:-

(i) Once in Year for Small Scale Industries.

(ii) Twice/thrice/four time in a Year for Large/Medium Scale Industries.

23. The industry shall maintain the following record to the satisfaction of the Board :-

(i) Log books for running of air pollution control devices or pumps/motors used for it.

(ii) Register showing the result of various tests conducted by the industry for monitoring of stack emissions and ambient air.

(iii) Register showing the stock of absorbents and other chemicals to be used for scrubbers.

24. The industry will install the separate energy meter for running pollution control devices and shall maintain record with respect to operation of air pollution control devices so as to the satisfy the Board regarding the regular operation of air pollution control device and monthly reading / record may be sent to the Board by the fifth of the following month.

25. The industry shall provide online monitoring system as applicable, for in stack emission and shall maintain the record of the same for inspection of the Board Officers.

26. The Board reserves the right to revoke the consent granted to the industry at any time, in case the industry is found violating the provisions of Air (Prevention & Control of Pollution) Act, 1981 as amended from time to time.

27. The industry shall comply with any other conditions laid down or directions issued in due course by the Board under the provisions of the Air (Prevention & Control of Pollution) Act, 1981.

28. Nothing in this consent shall be deemed to neither preclude the institution of any legal action nor relieve the applicant from any responsibilities, liabilities or penalties to which the applicant is or may be subjected to under this or any other Act.

29. Any amendments/revisions made by the Board/CPCB/MOEF in the emission/stack height standards shall be applicable to the industry from the date of such amendments/revisions.

30. The industry shall dispose off its solid waste generated by the burning of fuel in an Environmentally Sound Manner within the premises/outside as approved by the Board, to avoid public nuisance and air pollution problem in the area.

31. The industry shall ensure that no air pollution problem or public nuisance is created in the area due to the discharge of emissions from the industry.

32. The industry shall provide adequate arrangement for fighting the accidental leakage/discharge of any air pollutant/gas/ liquids from the vessels, mechanical equipment's etc, which are likely to cause environmental pollution.

33. The industry shall not change or alter the manufacturing process(es) and fuel so as to change the quality/quantity of emissions generated without the prior permission of the Board.

34. The industry shall earmark a land within their premises for disposal of boiler ash in an environmentally sound manner, and / or the industry shall make necessary arrangements for proper disposal of fuel ash in a scientific manner and shall maintain proper record for the same, if applicable.

35. The industry shall obtain and submit Insurance cover under the Public Liability Insurance Act, 1991.

36. The industry shall provide proper and adequate air pollution control arrangements for control emission from its fuel handling area, if applicable.

37. The industry shall comply with the code of practice as notified by the Government/Board for the type of industries where the siting guidelines / Code of Practice have been notified.

38. The industry shall not cause any nuisance/traffic hazard in vicinity of the area

39. The industry shall ensure that the noise & air emission from D.G. sets do not exceed the standards prescribed for D.G. sets by the Ministry of Environment & Forests, New Delhi.

40. The industry shall ensure that there will not be significant visible dust emissions beyond the property line

41. The industry shall provide adequate and appropriate air pollution control devices to contain emissions from handling, transportation and processing of raw material & product of the industry.

42. The Industry shall ensure that its production capacity does not exceed the capacity mentioned in the consent and shall not carry out any expansion without the prior permission / NOC of the Board.

13/05/2019

(Ravinder Bhatti)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

PUNJAB

ਫ਼ਾਰਮ ਜੀ-8
ਰੂਲ ਧਾਰਾ – IV

ਰਸੀਦ

ANNEXURE 7
COLLY

ਨਗਰ ਨਿਗਮ ਲੁਧਿਆਣਾ

ਰਸੀਦ ਨੰ: 17

ਕਿਤਾਬ ਨੰ: 14823

ਹੇਠ ਲਿਖੀ ਰਕਮ/ਨਕਦ ਦਾ ਅੱਜ ਚੈਕ ਪ੍ਰਾਪਤ ਹੋਈ/ਹੋਇਆ

ਵਲੋਂ Sumit Knit fab

ਪਤਾ B-XXIII-3.B.I.A.

ਨਗਰ ਨਿਗਮ ਵਾਸਤੇ ਅਤੇ ~~ਉਸਦੇ~~ ਹਿਸਾਬ ਵਿਚ ਜਮ੍ਹਾਂ ਕੀਤੀ ਜਾਵੇਗੀ (ਚੈਕ ਕੈਸ਼ ਹੋਣ ਤੇ)

ਮੁਤਾਲਬਾ ਤੇ ਵਸੂਲੀ ਰਜਿਸਟਰ ਦਾ ਹਵਾਲਾ	ਰਕਮ ਦਾ ਵੇਰਵਾ	ਰਕਮ	
1	2	3	
	DIC	ਰੁਪਏ	ਪੈਸੇ
New Assessment	up to 31-3-2019	99900	—
	DD No. 014757 dt 9-4-19 HDFC		
	ਜੋੜ	99900	—

ਰੋਜ਼ ਦਾ ਚਾਲੂ ਜੋੜ

Column I and the daily total should be filled in only on the carbon copy retained for record.

ਤਾਰੀਖ਼ ਵਸੂਲੀ 09/4/19

ਰਸੀਦ ਜਾਰੀ ਕਰਨ ਵਾਲੇ ਅਫ਼ਸਰ ਦੇ ਹਸਤਾਖ਼ਰ

279

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ਫ਼ਾਰਮ ਜੀ-8
ਰੂਲ ਧਾਰਾ – IV

ਰਸੀਦ

ਇਹ ਰਸੀਦ ਪਾਸੇ ਦੇ ਚੈਕ ਨੂੰ ਵਸੂਲ ਕਰਨ ਤੋਂ ਬਾਅਦ ਹੀ ਅਤੇ ਇਸਦਾ ਮਕਾਨ ਮਾਲਕੀ ਹੱਕ ਤਬਦੀਲ ਕਰਨ ਤੋਂ ਬਾਅਦ ਹੀ ਜਾਰੀ ਕੀਤੀ ਜਾਵੇਗੀ।

ਨਗਰ ਨਿਗਮ ਲੁਧਿਆਣਾ

ਕਿਤਾਬ ਨੰ: 16103

ਰਸੀਦ ਨੰ: 22

ਹੇਠ ਲਿਖੀ ਰਕਮ/ਨਕਦ ਦਾ ਅੱਜ ਚੈਕ ਪ੍ਰਾਪਤ ਹੋਈ/ਹੋਇਆ

ਵਲੋਂ Gurmit Singh Kler

ਪਤਾ ...IX-A.112...

ਨਗਰ ਨਿਗਮ ਵਾਸਤੇ ਅਤੇ ਉਸਦੇ ਹਿਸਾਬ ਵਿਚ ਜਮ੍ਹਾਂ ਕੀਤੀ ਜਾਵੇਗੀ (ਚੈਕ ਕੈਸ਼ ਹੋਣ ਤੇ)

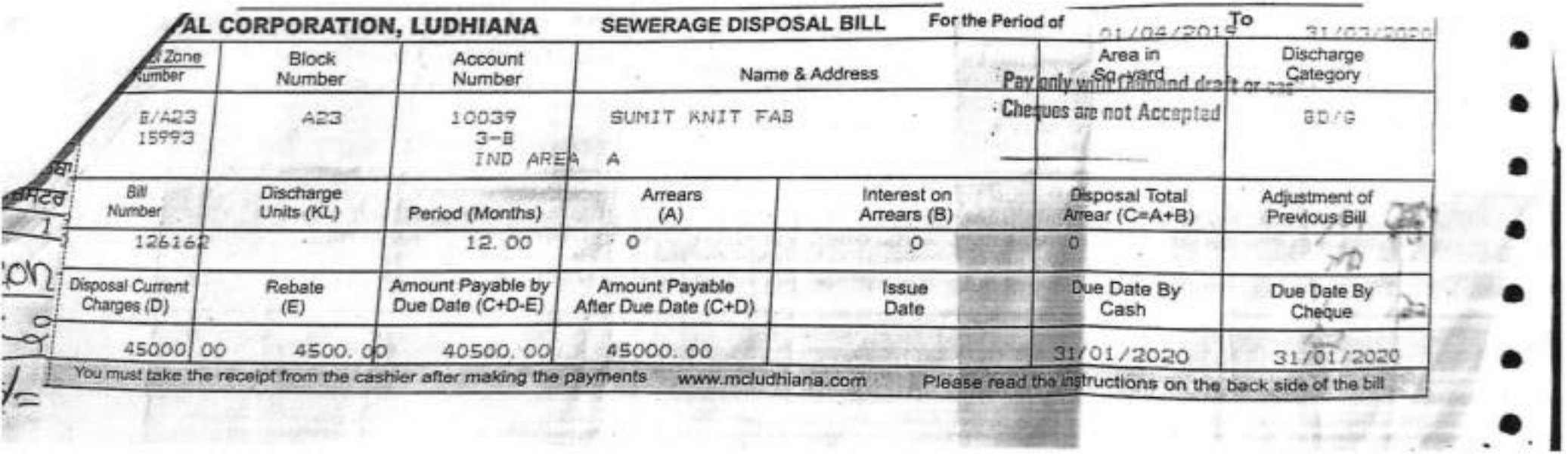
ਮੁਤਾਲਬਾ ਤੇ ਵਸੂਲੀ ਰਜਿਸਟਰ ਦਾ ਹਵਾਲਾ	ਰਕਮ ਦਾ ਵੇਰਵਾ	ਰਕਮ	
		ਰੁਪਏ	ਪੈਸੇ
1	2	3	
1599P3	ਪ੍ਰਾ 31/3/2020	45000	
	ਜੋੜ	45000	

ਰੋਜ਼ ਦਾ ਚਾਲੂ ਜੋੜ

ਤਾਰੀਖ ਵਸੂਲੀ 24/3

Column I and the daily total should be filled in only on the carbon copy retained for record.

ਰਸੀਦ ਜਾਰੀ ~~ਕਰਨ~~ ਵਾਲੇ ਅਫ਼ਸਰ ਦੇ ਹਸਤਾਖ਼ਰ



AL CORPORATION, LUDHIANA — SEWERAGE DISPOSAL BILL — For the Period of 01/04/2019 To 31/03/2020

Zone Number	Block Number	Account Number	Name & Address	Area in Sq.yard	Discharge Category
B/A23 15993	A23	10039 3-B IND AREA A	SUMIT KNIT FAB	Pay only with demand draft or cas Cheques are not Accepted	SD/G

Bill Number	Discharge Units (KL)	Period (Months)	Arrears (A)	Interest on Arrears (B)	Disposal Total Arrear (C=A+B)	Adjustment of Previous Bill
126162		12.00	0	0	0	

Disposal Current Charges (D)	Rebate (E)	Amount Payable by Due Date (C+D-E)	Amount Payable After Due Date (C+D)	Issue Date	Due Date By Cash	Due Date By Cheque
45000.00	4500.00	40500.00	45000.00		31/01/2020	31/01/2020

You must take the receipt from the cashier after making the payments www.mcludhiana.com Please read the instructions on the back side of the bill

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ANNEXURE 8

COLLY

PUNJAB

PUNJAB POLLUTION CONTROL BOARD

Zonal Office-I, E-648-B, Focal Point, Phase-5, Ludhiana

Website- www.ppcb.gov.in

Office Dispatch No : Registered/Speed Post Date:

Industry Registration ID: *R19LDH3616701* Application No : *11669161*

To,

Rishi Jethi
3-b, Indl. Area A Extn., Ghore Wali Road,
Ludhiana,Punjab-141010

Subject: **Renewal of consent to operate granted vide no. CTOW/Fresh/LDH1/2019/9836666 dated 13.05.2019 valid upto 12.11.2019 under Water (Prevention & Control of Pollution) Act, 1974.**

1. Particulars of Consent to Operate under Water Act, 1974 granted to the industry

Consent to Operate Certificate No.	*CTOW/Renewal/LDH1/2020/11669161*
Date of issue :	*03/05/2020*
Date of expiry :	*12/05/2020*
Certificate Type :	*Renewal*
Previous CTO No. & Validity :	*CTOW/Fresh/LDH1/2019/9836666 From:13/05/2019 To:12/11/2019*

2. Particulars of the Industry

Name & Designation of the Applicant	*Rishi Jethi, (Proprietor)*
Address of Industrial premises	*Sumit Knit Fab, 3-b(Indl) Area A Extn., Ghore Wali Road,, Ludhiana East Ludhiana I-141010*
Capital Investment of the Industry	*97.32 lakh*
Category of Industry	*Red*
Type of Industry	*1040-Yarn / Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and coloring*
Scale of the Industry	*Small*
Office District	*Ludhiana I*

Specific Conditions:
1. The industry shall install & commission the ZLD as per undertaking given by it.
2. The industry shall apply for revised consent to operate after commissioning of the ZLD within a week.
3. The industry shall be bound to comply with the directions of the competent authority regarding installation/up gradation of existing treatment facility time to time.

All the other contents and conditions of consent will remain same as mentioned in original consent no. CTOW/Fresh/LDH1/2019/9836666 dated 13.05.2019 valid upto 12.11.2019 granted under Water (Prevention & Control of pollution) Act, 1974.

03/03/2020

(Om Parkash)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

Endst. No.: **Dated:**

A copy of the above is forwarded to the following for information and necessary action please:

Environmental Engineer, Punjab Pollution Control Board, Regional Office-I, Ludhiana. He is requested to ensure the compliance of the consent conditions.

03/03/2020

(Om Parkash)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

PUNJAB POLLUTION CONTROL BOARD

Zonal Office-I, E-648-B, Focal Point, Phase-5, Ludhiana

Website:- www.ppcb.gov.in

Office Dispatch No : **Registered/Speed Post** **Date:**

Industry Registration ID: *R19LDH3616701* **Application No :** *11669148*

To,

Rishi Jethi
3-b, Indl. Area A Extn., Ghore Wali Road,
Ludhiana,Punjab-141010

Subject: **Renewal of consent to operate granted vide no. CTOA/Fresh/LDH1/2019/9835498 dated 13.05.2019 valid upto 12.11.2019 under Air (Prevention & Control of Pollution) Act, 1981.**

1. Particulars of Consent to Operate under Air Act, 1981 granted to the industry

Consent to Operate Certificate No.	*CTOA/Renewal/LDH1/2020/11669148*
Date of issue :	*03/03/2020*
Date of expiry :	*12/05/2020*
Certificate Type :	*Renewal*
Previous CTO No. & Validity :	*CTOA/Fresh/LDH1/2019/9835498 From: 13/05/2019 To: 12/11/2019*

2. Particulars of the Industry

Name & Designation of the Applicant	*Rishi Jethi, (Proprietor)*
Address of Industrial premises	*Sumit Knit Fab, 3-b, Indl. Area A Extn., Ghore Wali Road,, Ludhiana East,Ludhiana I-141010*
Capital Investment of the Industry	*97.32 lakhs*
Category of Industry	*Red*
Type of Industry	*1040-Yarn / Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and coloring*
Scale of the Industry	*Small*
Office District	*Ludhiana I*

Specific Conditions:

1. The industry shall not use any fuel except wood @ 1.2 Ton/day in its baby boiler for burning purpose.
2. The industry shall get the stack emission monitoring of boiler within one month from the Board lab

All the other contents and conditions of consent will remain same as mentioned in original consent no. CTOA/Fresh/LDH1/2019/9835498 dated 13.05.2019 valid upto 12.11.2019 granted under Air (Prevention & Control of Pollution) Act, 1981.

03/03/2020

(Om Parkash)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

Endst. No.: **Dated:**

A copy of the above is forwarded to the following for information and necessary action please:

Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana. He is requested to collect the stack emission sample of the industry within one month.

03/03/2020

(Om Parkash)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

ANNEXURE 9
COLLY

PUNJAB POLLUTION CONTROL BOARD

Zonal Office-I, E-648-B, Focal Point, Phase-5, Ludhiana

Website:- www.ppcb.gov.in

Office Dispatch No : **Registered/Speed Post** **Date:**

Industry Registration ID: *R19LDH3616701* **Application No :** *12711027*

To,

Rishi Jethi
3-b, Indl. Area A Extn., Ghore Wali Road,
Ludhiana,Punjab-141010

Subject: **Grant Varied 'Consent to Operate'an outlet u/s 25/26 of Water (Prevention & Control of Pollution) Act, 1974 for discharge of effluent.**

With reference to your application for obtaining Varied ¡½Consent to Operate¡½an outlet for discharge of the effluent u/s 25/26 of Water (Prevention & Control of Pollution) Act, 1974, you are, hereby, authorized to operate an industrial unit fordischarge of the effluent(s) arising out of your premises subject to the Terms and Conditions as mentioned in this Certificate

1. Particulars of Consent to Operate under Water Act, 1974 granted to the industry

Consent to Operate Certificate No:	*CTOW/Varied/LDH/2020/12711027*
Date of issue :	*24/07/2020*
Date of expiry :	*23/01/2021*
Certificate Type :	*Varied*
Previous CTO No. & Validity :	*CTOW/Renewal/LDH1/2020/1166916I From: 03/03/2020 To:12/05/2020*

2. Particulars of the Industry

Name & Designation of the Applicant	*Rishi Jethi, (Proprietor)*
Address of Industrial premises	*Sumit Knit Fab, 3-b, Indl. Area A Extn., Ghore Wali Road,, Ludhiana East,Ludhiana I-141010*
Capital Investment of the Industry	*97.32 lakhs*
Category of Industry	*Red*
Type of Industry	*1040-Yarn / Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and coloring*
Scale of the Industry	*Small*
Office District	*Ludhiana I*
Consent Fee Details	Rs. 1400/- vide R no. 23/5164 dated 06.11.2019 as NOC Regularization fee Rs. 7200/- vide R no. 21/5164 dated 06.11.2019 under Water Act, 1974. Rs. 7200/- vide R no. 22/5164 dated 06.11.2019 under Air Act, 1981. Adequate up to 30.06.2024

Raw Materials(Name with quantity per day)	*GARMENT FOR WASHING/DYEING @ 3000 Numbers/Day, DETERGENT/SOAP @ 15 Kgs/day, DYES & CHEMICALS @ 10 Kgs/day*
Products (Name with quantity per day)	*WASHING/DYEING OF GARMENTS @ 3000 Numbers/Day*
By-Products, if any,(Name with quantity per day)	*Nil*
Details of the machinary and processes	*As per application form*
Details of the Effluent Treatment Plant	*Trade Effluent @ 75.0 KLD* *Domestic Effluent @ 0.7 KLD*
Mode of Disposal	*Trade Effluent @ 75.0 KLD - Recycling approx. 50% of water after UF-RO and remaining 35 KLD will discharged into sewer. (as one stage of RO is pending due to Covid curfew/ lockdown/restricted movement of interstate borders)* *Domestic Effluent @ 0.7 KLD - discharged into sewer*
Standards to be achieved under Water(Prevention & Control of Pollution) Act, 1974	*As prescribed by the Board/MoEF & CC, New Delhi*

PUNJAB

24/03/2020

(Ravinder Bhatti)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

Endst. No.: **Dated:**

A copy of the above is forwarded to the following for information and necessary action please:

Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana for information and necessary action. He is requested to check the adequacy of the ZLD by 30.09.2020 and submit the report/recommendations accordingly

24/03/2020

(Ravinder Bhatti)
Environmental Engineer
For & on behalf
of

(Punjab Pollution Control Board)

PUNJAB

TERMS AND CONDITIONS

A. GENERAL CONDITIONS

1. This consent is not valid for getting power load from the Punjab State Power Corporation Limited or for getting loan from the financial institutions.
2. The industry shall apply for renewal/further extension in validity of consent atleast two months before expiry of the consent.
3. The industry shall ensure that the effluent discharging through the authorized outlet shall confirm to the prescribed standards as applicable from time to time.
4. The industry shall plant minimum of three suitable varieties of trees at the density of not less than 1000 trees per hectare all along the boundary of the industrial premises.
5. The achievement of the adequacy and efficiency of the effluent treatment plant/pollution control devices/re-circulation system installed shall be the entire responsibility of the industry.
6. The industry shall ensure that the Hazardous Wastes generated from the premises are handled as per the provisions of the Hazardous Wastes(Management, Handling and Trans boundary Movement) Rules, 2008 as amended time to time , without any adverse effect on the environment, in any manner
7. The responsibility to monitor the effluent discharged from the authorized outlet and to maintain a record of the same rests with the industry. The Board shall only test check the accuracy of these reports for which the industry shall deposit the samples collection and testing fee with the Board as and when required.
8. The industry shall submit balance sheet of every financial year to the concerned Regional Office by 30th June of every year.
9. The industry shall submit a yearly certificate to the effect that no addition/up-gradation/ modification/ modernization has been carried out during the previous year otherwise the industry shall apply for the varied consent.
10. During the period beginning from the date of issuance and the date of expiration of this consent, the applicant shall not discharge floating solids or visible foam.
11. Any amendments/revisions made by the Board in the tolerance limits for discharges shall be applicable to the industry from the date of such amendments/revisions.
12. The industry shall not change or alter the manufacturing process(es) so as to change the quality and/or quantity of the effluents generated without the written permission of the Board.
13. Any upset conditions in the plant/plants of the factory, which is likely to result in increased effluent and/or result in violation of the standards lay down by the Board shall be reported to the Environmental Engineer, Punjab Pollution Control Board of concerned Regional Office immediately failing which any stoppage and upset conditions that come to the notice of the Board/its officers, will be deemed to be intentional violation of the conditions of consent.
14. The industry shall provide terminal manhole(s) at the end of each collection system and a manhole upstream of final outlet (s) out of the premises of the industry for measurement of flow and for taking samples.
15. The industry shall for the purpose of measuring and recording the quantity of water consumed and effluent discharged, affix meters of such standards and at such places as approved by the Environmental Engineer, Punjab Pollution Control Board of the concerned Regional Office.
16. The industry shall maintain record regarding the operation of effluent treatment plant i.e. record of quantity of chemicals and energy utilized for treatment and sludge generated from treatment so as to satisfy the Board regarding regular and proper operation of pollution control equipment.
17. The industry shall provide online monitoring equipment¡¦s for the parameters as decided by concerned Regional Office with the effluent treatment plant/air pollution control devices installed, if applicable.
18. The pollution control devices shall be interlocked with the manufacturing process of the industry.
19. The authorized outlet and mode of disposal shall not be changed without the prior written permission of the Board.
20. The industry shall comply with the conditions imposed by the SEIAA / MOEF in the environmental clearance granted to it as required under EIA notification dated14/9/06, if applicable.
21. The industry shall obtain and submit Insurance cover as required under the Public Liability Insurance Act, 1991.
22. The industry shall not use any unauthorized out-let(s) for discharging effluents from its premises. All unauthorized outlets, if any, shall be connected to the authorized outlet within one month from the date of issue of this consent.

23. The industry shall make necessary arrangements for the monitoring of effluent being discharged by the industry and shall monitor its effluents:-

    (i) Once in Year for Small Scale Industries.

    (ii) Four in a Year for Large/Medium Scale Industries.

    (iii) The industry will submit monthly reading/ data of the separate energy meter installed for running of effluent treatment plant/re-circulation system to the concerned Regional Office of the Board by the 5th of the following month.

24. The industry shall provide electromagnetic flow meters at the source of water supply, at inlet/outlet of effluent treatment plant within one month and shall maintain the record of the daily reading and submit the same to the concerned Regional Office by the 5th of the following month.

25. The Board reserves the right to revoke this consent at any time in case the industry is found violating any of the conditions of this consent and/or the provisions of Water (Prevention & Control of Pollution) Act, 1974 as amended from time to time.

26. The issuance of this consent does not convey any property right in either real or personal property, or any exclusive privileges, nor does it authorize any injury to private property or any invasion of personal rights, nor any infringement of Central, State or Local Laws or Regulations.

27. The consent does not authorize or approve the construction of any physical structures or facilities for undertaking of any work in any natural watercourse.

28. Nothing in this consent shall be deemed to neither preclude the institution of any legal action nor relieve the applicant from any responsibilities, liabilities or penalties to which the applicant is or may be subjected under this or any other Act.

29. The industry shall make necessary and adequate arrangements to hold back the effluent in case of failure of septic tank.

30. The diversion or bye pass of any discharge from facilities utilized by the applicant to maintain compliance with the terms and conditions of this consent is prohibited except:-

    (i) Where unavoidable to prevent loss of life or some property damage or

    (ii) Where excessive storm drainage or run off would damage facilities necessary for compliance with terms and conditions of this consent. The applicant shall immediately notify the consent issuing authority in writing of each such diversion or bye-pass.

31. The industry shall ensure that no water pollution problem is created in the area due to discharge of effluents from its industrial premises.

32. The industry shall comply with the code of practice as notified by the Government/ Board for the type of industries where the siting guidelines/ code of practice have been notified.

33. Solids, sludge, filter backwash or other pollutant removed from or resulting from treatment or control of waste waters shall be disposed off in such a manner to prevent any pollutants from such materials from entering into natural water.

34. The industry shall re-circulate the entire cooling water and shall also re-circulate/reuse to the maximum extent the treated effluent in processes

35. The industry shall make necessary and adequate arrangements to hold back the effluent in case of failure of re-circulation system/ effluent treatment plant.

36. The industry shall make proper disposal of the effluent so as to ensure that no stagnation occurs inside and outside the industrial premises during rainy season and no demand period.

37. Where excessive storm water drainage or run off, would damage facilities necessary for compliance with terms and conditions of this consent, the applicant shall immediately notify the consent issuing authority in writing of each such diversion or bye-pass.

38. The industry shall submit a detailed plan showing therein the distribution system for conveying waste-water for application on land for irrigation along with the crop pattern for the year.

39. The industry shall ensure that the effluent discharged by it is toxicity free.

40. The industry shall not irrigate the vegetable crops with the treated effluents which are used/ consumed as raw.

41. Drains causing oil & grease contamination shall will be segregated. Oil & grease trap shall be provided to recover oil & grease from the effluent.

42. The industry shall establish sufficient number of piezometer wells in consultation with the concerned Regional Office, of the Board to monitor the impact on the Ground Water Quantity due to the industrial operations, and the monitoring shall be submitted to the Environmental Engineer of the concerned Regional Office by the 5th of every month.

43. The industry shall ensure that its production capacity & quantity of trade effluent do not exceed the quantity mentioned in the consent and shall not carry out any expansion without the prior permission/NOC of the Board.

B. SPECIAL CONDITIONS

1. The industry shall complete the 3rd stage of RO within 02 months for implementation of complete ZLD.
2. The industry shall operate the existing ETP regularly & efficiently, so as to achieve the prescribed effluent standards on regular basis during this period.
3. The industry will recycle 50% of treated water after UF-RO and remaining 35 KLD will be discharged into sewer (as one stage of RO is pending due to lockdown/restricted movement of inter-state borders) for 2 months and thereafter, the industry will adopt the ZLD

PUNJAB

24/07/2020

(Ravinder Bhatti)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

PUNJAB POLLUTION CONTROL BOARD

Zonal Office-I, E-648-B, Focal Point, Phase-5, Ludhiana

Website:- www.ppcb.gov.in

Office Dispatch No : **Registered/Speed Post** **Date:**

Industry Registration ID: *R19LDH3616701* **Application No :** *12711050*

To,

Rishi Jethi
3-b, Indl. Area A Extn., Ghore Wali Road,
Ludhiana,Punjab-141010

Subject: **Renewal in validity of consent to operate granted under Air (Prevention & Control of Pollution) Act, 1981**

I. Particulars of Consent to Operate under Air Act, 1981 granted to the industry

Consent to Operate Certificate No.	*CTOA/Renewal/LDH1/2020/12711050*
Date of issue :	*24/07/2020*
Date of expiry :	*23/01/2021*
Certificate Type :	*Renewal*
Previous CTO No. & Validity :	*CTOA/Renewal/LDH1/2020/ 11669148 From:13/03/2020 To:12/05/2020*

2. Particulars of the Industry

Name & Designation of the Applicant	*Rishi Jethi, (Proprietor)*
Address of Industrial premises	*Sumit Knit Fab, 3-b, Indl. Area A Extn., Ghore Wali Road,, Ludhiana East,Ludhiana I-141010*
Capital Investment of the Industry	*97.32 lakhs*
Category of Industry	*Red*
Type of Industry	*1040-Yarn / Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and coloring*
Scale of the Industry	*Small*
Office District	*Ludhiana I*

All the contents and conditions of consent will remain same as mentioned in original consent no. CTOA/Renewal/LDH1/2020/ 11669148 dated 13.03.2020 valid upto 12.05.2020 granted under Air (Prevention & Control of Pollution) Act, 1981.

28/03/2020

(Ravinder Bhatti)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

Endst. No.: **Dated:**

A copy of the above is forwarded to the following for information and necessary action please:

Environmental Engineer, Punjab Pollution Control Board, Regional Office-I, Ludhiana for information and necessary action.

28/03/2020

(Ravinder Bhatti)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

ANNEXURE 10

COLLY

PUNJAB POLLUTION CONTROL BOARD

Zonal Office-I, E-648-B, Focal Point, Phase-5, Ludhiana

Website:- www.ppcb.gov.in

Office Dispatch No : **Registered/Speed Post** **Date:**

Industry Registration ID: *R19LDH3616701* **Application No :** *14696960*

To,

Rishi Jethi
3-b, Indl. Area A Extn., Ghore Wali Road,
Ludhiana,Punjab-141010

Subject: **Renewal in validity of consent to operate granted under Water (Prevention & Control of Pollution) Act, 1974.**

1. Particulars of Consent to Operate under Water Act, 1974 granted to the industry

Consent to Operate Certificate No.	*CTOW/Renewal/LDH1/2021/14696960*
Date of issue :	*03/03/2021*
Date of expiry :	*02/09/2021*
Certificate Type :	*Renewal*
Previous CTO No. & Validity :	*CTOW/Valid/LDH1/2020/I2711027 From:24/07/2020 To:23/01/2021*

2. Particulars of the Industry

Name & Designation of the Applicant	*Rishi Jethi (Proprietor)*
Address of Industrial premises	*Sumit Knit Fab, 3-b, Indl. Area A Extn., Ghore Wali Road,, Ludhiana East,Ludhiana I-141010*
Capital Investment of the Industry	*97.32 Lakhs*
Category of Industry	*Red*
Type of Industry	*1040-Yarn / Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and coloring*
Scale of the Industry	*Small*
Office District	*Ludhiana I*

SPECIAL CONDITIONS:-
1. The industry shall get the EMF meters installed at source of water supply as well as on recirculation system, within 15 days.
2. The industry shall submit the copies of balance sheets alongwith copies of electricity bills from date of commissioning of the unit upto till date to Regional office-1, Ludhiana within 15 days.

All the other contents and conditions of consent will remain same as mentioned in original consent no. CTOW/Varied/LDH1/2020/12711027 dated 24.07.2020 valid upto 23.01.2021 granted under Water (Prevention & Control of Pollution) Act, 1974.

04/03/2021

(Ravinder Bhatti)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

Endst. No.: **Dated:**

A copy of the above is forwarded to the following for information and necessary action please:
Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana for information and necessary action. He is requested to visit the industry to check the adequacy of pollution control arrangements adopted by the industry as per protocol, within this period and submit the report/recommendations accordingly for further grant of consents/restoration of electric connection.
He is also requested to pursue the offices of Commissioner, Municipal Corporation, Ludhiana & Assistant Excise and Taxation Commissioner, Excise and Taxation Department, Ludhiana and the industry for getting the desired reports, for verification of the complaint and also explore any other ways to justify the commissioning of the polluting process and submit the concrete report/recommendations in the matter, within 01 month.

04/03/2021

(Ravinder Bhatti)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

PUNJAB POLLUTION CONTROL BOARD

Zonal Office-I, E-648-B, Focal Point, Phase-5, Ludhiana

Website:- www.ppcb.gov.in

Office Dispatch No : | Registered/Speed Post | Date:

Industry Registration ID: *R19LDH3616701* | Application No : *14696981*

To,

Rishi Jethi
3-b, Indl. Area A Extn., Ghore Wali Road,
Ludhiana,Punjab-141010

Subject: **Renewal in validity of consent to operate granted under Air (Prevention & Control of Pollution) Act, 1981.**

1. Particulars of Consent to Operate under Air Act, 1981 granted to the industry

Consent to Operate Certificate No.	*CTOA/Renewal/LDH1/2021/14696981*
Date of issue :	*03/03/2021*
Date of expiry :	*02/09/2021*
Certificate Type :	*Renewal*
Previous CTO No. & Validity :	*CTOA/Renewal/LDH1/2020/12711050 From:24/07/2020 To:23/01/2021*

2. Particulars of the Industry

Name & Designation of the Applicant	*Rishi Jethi, (Proprietor)*
Address of Industrial premises	*Sumit Knit Fab, 3-b, Indl. Area A Extn., Ghore Wali Road,, Ludhiana East,Ludhiana I-141010*
Capital Investment of the Industry	*97.32 lakhs*
Category of Industry	*Red*
Type of Industry	*1040-Yarn / Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and coloring*
Scale of the Industry	*Small*
Office District	*Ludhiana I*

SPECIAL CONDITIONS:-
1. The industry shall get the EMF meters installed at source of water supply as well as on recirculation system, within 15 days.
2. The industry shall submit the copies of balance sheets alongwith copies of electricity bills from date of commissioning of the unit upto till date to Regional office-1, Ludhiana within 15 days.

All the other contents and conditions of consent will remain same as mentioned in original consent no. CTOA/Renewal/LDH1/2020/12711050 dated 24.07.2020 valid upto 23.01.2021 granted under Air (Prevention & Control of Pollution) Act, 1981.

04/03/2021

(Ravinder Bhatti)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

Endst. No.: **Dated:**

A copy of the above is forwarded to the following for information and necessary action please:

Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana for information and necessary action. He is requested to visit the industry to check the adequacy of pollution control arrangements adopted by the industry as per protocol, within this period and submit the report/recommendations accordingly for further grant of consents/restoration of electric connection.

He is also requested to pursue the offices of Commissioner Municipal Corporation, Ludhiana & Assistant Excise and Taxation Commissioner, Excise and Taxation Department, Ludhiana and the industry for getting the desired reports, for verification of the complaint and also explore any other ways to justify the commissioning of the polluting process and submit the concrete report/recommendations in the matter, within 01 months.

04/03/2021

(Ravinder Bhatti)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

ANNEXURE 11

COLLY

PUNJAB POLLUTION CONTROL BOARD

Zonal Office-I, E-648-B, Focal Point, Phase-5, Ludhiana

Website:- www.ppcb.gov.in

Office Dispatch No : Registered/Speed Post Date:

Industry Registration ID: *R19LDH3616701* Application No : *16446253*

To,

Rishi Jethi
3-b, Indl. Area A Extn., Ghore Wali Road,
Ludhiana,Punjab-141010

Subject: **Renewal in validity of consent to operate granted under Water (Prevention & Control of Pollution) Act, 1974.**

1. Particulars of Consent to Operate under Water Act, 1974 granted to the industry

Consent to Operate Certificate No.	*CTOW/Renewal/LDH1/2021/16446253*
Date of issue :	*25/08/2021*
Date of expiry :	*30/06/2025*
Certificate Type :	*Renewal*
Previous CTO No. & Validity :	*CTOW/Renewal/LDH1/2021/14696960 From:03/03/2021 To:02/09/2021*

2. Particulars of the Industry

Name & Designation of the Applicant	*Rishi Jethi, (Proprietor)*
Address of Industrial premises	*Sumit Knit Fab, 3-b, Indl. Area A Extn., Ghore Wali Road,, Ludhiana East,Ludhiana I-141010*
Capital Investment of the Industry	*127.49 lakhs*
Category of Industry	*Red*
Type of Industry	*1040-Yarn / Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and coloring*
Scale of the Industry	*Small*
Office District	*Ludhiana I*

SPECIAL CONDITIONS:-

a. The industry shall properly operate its ETP followed by ZLD system and shall not discharge any trade effluent (treated or untreated) into sewer.
b. The consent is subject to review in light of any report received from Excise and Taxation Department and Municipal Corporation, Ludhiana regarding commissioning of the unit and Board will be at liberty to take suitable action against the industry.
c. The industry will provide proper arrangements to dry its ETP sludge before packing in bags for storage, such arrangements must include to avoid rain water into it i.e in drying area.
d. The industry will submit report form ETP supplier for the optimum quantity of chemical/ coagulants used for treatment in its ETP as well as operational manual of the same.
e. The industry will provide the automatic dosing arrangement for optimum chemical/coagulants in its ETP instead of manual system.
f. The industry shall submit monthly data on power consumption in the industry, production, power consumption in ETP, sludge produced, fresh water consumption trade effluent generation and coagulants used/ consumed.
g. The industry shall submit monthly data on consumption of power for operation of APCD, chemicals consumption in APCD if any, ash produced and its disposal.
h. The industry will make the agreement with the brick kilns for disposal of its boiler ash for use in brick making.
i. These special conditions shall be complied with by the industry within one month.

All the other contents and conditions of consent will remain same as mentioned in original consent no. CTOW/Renewal/LDH1/2021/14696960 dated 03.03.2021 valid upto 02.09.2021 granted under Water (Prevention & Control of Pollution) Act, 1974.

PUNJAB

25/08/2021

(Ravinder Bhatti)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

Endst. No.: **Dated:**

A copy of the above is forwarded to the following for information and necessary action please:

Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana for information and necessary action.

25/08/2021

(Ravinder Bhatti)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

PUNJAB

PUNJAB POLLUTION CONTROL BOARD

Zonal Office-I, E-648-B, Focal Point, Phase-5, Ludhiana

Website:- www.ppcb.gov.in

Office Dispatch No : **Registered/Speed Post** **Date:**

Industry Registration ID: *R19LDH3616701* **Application No :** *16446028*

To,

Rishi Jethi
3-b, Indl. Area A Extn., Ghore Wali Road,
Ludhiana,Punjab-141010

Subject: **Renewal in validity of consent to operate granted under Air (Prevention & Control of Pollution) Act, 1981.**

1. Particulars of Consent to Operate under Air Act, 1981 granted to the industry

Consent to Operate Certificate No.	*CTOA/Renewal/LDH1/2021/16446028*
Date of issue :	*25/08/2021*
Date of expiry :	*30/06/2025*
Certificate Type :	*Renewal*
Previous CTO No. & Validity :	*CTOA/Renewal/LDH1/2021/14696981* *From: 03/03/2021 To:02/09/2021*

2. Particulars of the Industry

Name & Designation of the Applicant	*Rishi Jethi, (Proprietor)*
Address of Industrial premises	*Sumit Knit Fab,* *3-b, Indl. Area A Extn., Ghore Wali Road,,* *Ludhiana East,Ludhiana I-141010*
Capital Investment of the Industry	*127.47 lakhs*
Category of Industry	*Red*
Type of Industry	*1040-Yarn / Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and coloring*
Scale of the Industry	*Small*
Office District	*Ludhiana I*

SPECIAL CONDITIONS:-

a. The industry will provide proper arrangements to dry its ETP sludge before packing in bags for storage, such arrangements must include to avoid rain water into it i.e in drying area.
b. The industry will submit report form ETP supplier for the optimum quantity of chemical/ coagulants used for treatment in its ETP as well as operational manual of the same.
c. The industry will provide the automatic dosing arrangement for optimum chemical/coagulants in its ETP instead of manual system.
d. The industry shall submit monthly data on power consumption in the industry, production, power consumption in ETP, sludge produced, fresh water consumption trade effluent generation and coagulants used/ consumed.
e. The industry shall submit monthly data on consumption of power for operation of APCD, chemicals consumption in APCD if any, ash produced and its disposal.
f. The industry will make the agreement with the brick kilns for disposal of its boiler ash for use in brick making.
g. These special conditions shall be complied with by the industry within one month.

All the other contents and conditions of consent will remain same as mentioned in original consent no. CTOA/Renewal/LDH1/2021/14696981 dated 03.03.2021 valid upto 02.09.2021 granted under Air (Prevention & Control of Pollution) Act, 1981.

25/08/2021

(Ravinder Bhatti)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

PUNJAB

Endst. No.: **Dated:**

A copy of the above is forwarded to the following for information and necessary action please:

Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana for information and necessary action.

25/08/2021

(Ravinder Bhatti)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

ANNEXURE 12

V.Cube Chemical Industries

FEASIBILITY REPORT

FOR

EFFLUENT TREATMENT PLANT

(ZERO LIQUID DISCHARGE BASED)

INSTALLED AT

M/S SUMIT KNIT FAB

B-3, INDUSTRIAL AREA-A

LUDHIANA

BY

V.CUBE CHEMICAL INDUSTRIES

V Cube Chemical Industries

V.Cube Chemical Industries

NAME OF INDUSTRY: M/S SUMIT KNIT FAB

B-3, INDUSTRIAL AREA-A, LUDHIANA

TYPE OF INDUSTRY: SMALL SCALE INDUSTRY

INTRODUCTION:

The present report is for the water pollution control, which occurs at M/S SUMIT KNIT FAB at full installed capacity. The Industry is an existing unit for the washing & dyeing of garments.

QUANTITY OF GARMENTS TO BE USED FOR WASHING/DYEING = 3000garments/day.
WATER TO BE CONSUMED IN WASHING/DYEING = 75 kl/day.

Above said information is provided by the industry regarding the wastewater consumption & discharge of water as well as various raw materials to be used in the industrial process.

Industry will operate for 24 hrs of the production. Industry has installed garment dyeing & washing machine having low liquor ratio as compared to other machines. Thus consider all the factors the expected consumed water will be 75kl/day. Generated effluent 75kl/day will be passed through Membrane filtration & 69 kl is recycled back to process. The 6 kl balance water of Reverse Osmosis plant, will be evaporated by steam evaporator resulted in Zero Liquid Discharge Plant.

THE TREATMENT PHILOSOPHY OF EFFLUENT

Physico-chemical treatment followed by (bio reactor) and further adsorption treatment comprising of the following units is installed:

1. Equalization with Diffused Aeration with batch chemical dosing.(3Nos.)
2. Main effluent lifting pumps.
3. Reaction Channel.
4. Primary tube settler with inbuilt flocculator.
5. Moving Bed Bio Reactor (MBBR)
6. Secondary tube settler.
7. Pre-filtration Tank.
8. High-pressure pumps for filters.

Er. SACHIN KUMAR
M. Tech. (Envio. Sci. & Tech.)

SUMIT KNIT FAB
Rishi Jetli

9. Dual media filter.
10. Ultra Filtration plant
11. Reverse Osmosis Plant-1
12. Reverse Osmosis plant-2
13. Steam Evaporator
14. Activated carbon filter.
15. Sludge Filter Press (1 Nos.).

The wastewater is passed through drain line and ultimately collected in the equalization tank. The temperature of the effluent is cooled down with the help of cooling tower. Collection tank helps in homogenization and flow of the effluent. In collection tanks lime, ferrous sulphate and polyelectrolyte is dosed as per required. Jar-tests to be conducted on wastewater for determination of optimum pH and coagulant dose.

The equalized effluent is then lifted with the help of lifting pumps into the baffled reaction channel. The mixed wastewater flows into the flocculate zone of the primary tube settlers. After flocculation the wastewater is clarified in clarifier section of the primary tube settler. The sludge, which settled to the hopper floor of the tube settler, is drained in sludge tank & then to the filter press with the help of sludge pumps. The clarified water is taken by gravity into MBBR where air from blowers is provided from bottom and high surface area synthetic media provide a good base to floating film growth. The Moving Bed Bio Reactor (MBBR) bio film technology is based on specially designed plastic bio film carriers or bio carriers that are suspended and in continuous movement within the biological tank or reactor of specified volume. The design of associated aerators, grids, sieves, spray nozzles and other integral parts to the reactor is also of great importance in making up the system as a whole. The textile effluent is led to the MBBR treatment reactor where bio film growing within the internal structures of the bio carriers, degrade the pollutants. These pollutants that need to be removed in order to treat the wastewater are food or substrate for growth of the bio film. The bio carrier design is critical due to requirements for good mass transfer of substrate and oxygen to the microorganisms. Excess bio film sloughs off the bio carrier in a natural way. An aeration grid located at the bottom of the reactor supplies oxygen to the bio film along with the mixing energy required to keep the bio carriers suspended and completely mix within the reactor. Treated water flows from reactor through a grid or a sieve, which retains the MBBR bio carriers in the reactor.

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From this bio reactor the effluent is taken into secondary tube settlers where any suspended solids settled at bottom and clarified water flows to collection sump via overflow weir.

The water at this stage is free from all suspended solids and the color is also reduced considerably. The B.O.D. and C.O.D. is also reduced 90- 95 %. From the collection sump the water is pumped again with the help of high pressure pumps to pass through a series of filters. First of all the water passes through dual media filter which is provided to remove the micron particles present in the standard form. These particles can only be removed by pressure sand filter. After that water is passed through carbon filter which removes remaining compounds from water and act as polishing step to the treatment scheme. The treated water is suitable for membrane filtration.

TOLERANCE LIMITS FOR FEEDING IN ULTRAFILTRATION

Sr. No	Parameter	
1	pH	5.5-9.0
2	Suspended Solids	<100
3	BOD	<30
4	COD	<150
5	TDS	<700
Note - All concentrations except pH & Bio-assay are expressed as mg/l.		

PARAMETERS AFTER ULTRAFILTRATION PLANT

Sr. No	Parameter	
1	pH	6.5-7.5
2	Suspended Solids	<10
3	BOD	<10
4	COD	<50
5	TDS	<700
Note - All concentrations except pH & Bio-assay are expressed as mg/l.		

CONSUMPTION OF WATER

WATER TO BE PUMPED WITH MAX DEMAND = 81 kl/day.

WATER TO BE CONSUMED IN WASHING = 80 kl/day.

WATER TO BE USED IN DOMESTIC = 01 kl/day.

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DISCHARGE OF WATER

From washing & Dyeing section = 75kl/day

From Domestic = 0.7 kl/day.

Maximum demand of water = 81Kl/day.

Thus maximum used water will be 81kl/day & discharged water will be 0.7kl/day domestic sewage into sewer. & nill. discharge from Process Resulted in Zero Liquid Discharge Plant.

RAW MATERIAL:

The main raw materials used are garment, dyes, soap and chemicals used for washing/Dyeing.

PRODUCTS:

Washed & Dyed Garments.

MANUFACTURING PROCESS:

Manufacturing process is a batch process and is carried out in steps. Appropriate amount of chemicals & dyes depending on the required quality is added in the water. The garment is brought in contact with the dyes & water for a suitable time, when the concentration of chemical decreases it is wasted and forms the wastewater.

POLLUTANTS:

1. COLOUR:

The presence of color in the wastewater is one of the main problems in textile industry. Colors are easily visible to human eye at very low concentration. The color depends upon the amount of dye washed from dyed garment.

2. BOD& COD:

Organic pollutants, which originate from soap, dyes & softeners etc., are also present in effluent. Such impurities are reflected in analysis of biochemical oxygen demand (BOD) and COD. These pollutants are controlled by use of biological treatment processes.

3. SOURCE OF POLLUTANTS:

Wastewater for washing & dyeing garments is the main source of pollution in the industry.

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DESIGN CONSIDERATIONS:

Although the water is 75kld but the industry have installed treatment plant for treating 100 kl of water per day. All mechanical & electrical components are in duplicate except equalization & pre filtration tanks.

Quantity of water passing through equalization tank = 100m³/day
= 5.0³/hr.

1. EQUALIZATION TANK-3 Nos.	
Detention time required	*8.0hrs*
Volume required	*40m³or KL*
Length of Eq. Tank (L)	*4.50 m*
Width of Eq. Tank (W)	*1.8 m*
Depth of Eq. Tank (D)	*3.0m*
Volume available for one tank	*25m³or KL*
Total Volume available-3Tanks	*75m³or KL*
Detention Time	*12.0hrs*
Volume available is 75 KL which is more than required (40KL) for 100KLD.	
2. REACTION CHANNEL	
Detention time required for Chemical reaction	*120 seconds*
Required volume	*0.42m³or KL*
Length of Reaction Tank (L)	*3.00 m*
Width of Reaction Tank (W)	*0.50 m*
Depth of Reaction Tank (D)	*0.30 m*
Total Volume Available	*0.27m³or KL*
Volume available is 0.45KL which is more than required 0.20KL for 100KLD.	
3. FLOCCULATOR WITHIN IN TUBE SETTLER	
Required reaction time	*10 min*
Length of flocculation Tank (L)	*1.50m*
Width of flocculation Tank (W)	*0.30m*
Depth of flocculation Tank (D)	*2.40m*
Volume of flocculation tank	1.00 m³or KL
Retention Time	*12 minutes*
Retention Time available is 12 minutes which is more than required 10 minutes for flocculator.	
4. PRIMARY TUBE SETTLER	
Length of Tube Settler(L)	*3.0m*
Width of Tube Settler(W)	*1.5m*
Depth of Tube Settler(D)	*2.4m*

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V.Cube Chemical Industries

	Sludge zone	*0.6m*
	Volume of Tube Settler	*12m³or KL*
	Surface Loading Rate(SLR)	*50 m^3/m^2*
	Area Required of Tube Settler	*2 m^2*
	Area of Tube Settler	*4.5 m^2*
	Retention Time	*30 minutes*
	Volume Required	*5.0 m^3or KL*
	Retention Time in Tube Settler	*120 minutes*
	Weir Loading Rate	*250 cum/m/day(safe range)*
	Weir Length Required	*0.4m*
	Weir Loading Rate In Tube Settler	*66 m^3/m/day*
	Weir Length Available	*1.5m*
	Available Surface area, retention time and weir loading is 4.5m², 120min and 66 m^3/m/day whereas required 2.0 m², 60min and 250 cum/m/day.	
5. BIOLOGICAL TANK (1 No's)		
	Length of MBBR	*4.50m*
	Width of MBBR	*3.00m*
	Depth of MBBR	*4.20m*
	Retention time required	*>240mins*
	Volume of MBBR	*50 m^3or KL*
	Retention MBBR	*600min*
	Volume of MBBR media In 1st tank	*10 m^3*
	Designed BOD removal in 1st tank	*>93%*
	Expected BOD removal as per design is >93 due to which effluent will achieve result to be suitable for feeding to membrane filtration.	
6. SECONDARY TUBE SETTLER		
	Length of Tube Settler(L)	*3.00 m*
	Width of Tube Settler(W)	*1.50m*
	Depth of Tube Settler(D)	*2.40m*
	Sludge zone of tube settler	*0.60m*
	Surface area of tube settler	*4.50m²*
	Surface Loading Rate(SLR)	*50 m^3/m^2*
	Area Required of Tube Settler	*2 m^2*
	Volume of tube settler	*12m³or KL*
	Retention Time required	*60 minutes*
	Retention time available	*120 min*
	Volume Required	*5.0m³or KL*
	Retention Time in Tube Settler	*120 minutes*
	Weir Loading Rate	*250 cum/m/day(safe range)*
	Weir Length Required	*0.4m*
	Weir Length Available	*1.5m*

SUMIT

Prop./Auth. Signatory

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M. Tech. (Envir. Sc. & Tech.)

	Weir Loading Rate In Tube Settlers	*66 m^3/m/day*
	Available Surface area, retention time and weir loading is 4.5m^2, 120min and 66 m^3/m/day whereas required 2.0 m^2, 60min and 250 cum/m/day.	
7. TREATED WATER SUMP (1 No's)-3 KL SINTEX TANK		
	Volume of tank	*3.0 m^3or KL*
	Required retention time	*15 min*
	Retention time of sump	*36 min*
	Available retention time is 36 min whereas 15 min time is required.	
8. DUAL MEDIA & ACTIVATED CARBON FILTER (1 No's Each in series)		
	Diameter of filters	*0.90m*
	Height of filters	*1.80m*
	Cross sectional Area of filters	*0.28 m^2*
	Longitudinal velocity of water in filter	*15m/hr(22hr running time)*
	Applicable cross sectional velocities and height of filters is 15m/hr and 1.80 m while required is below 30m/hr and more than 1.50 meter.	
9.	*STEAM EVAPORATOR-10KLD Capacity*	
	No od Shell	*2 Nos.*
	Diameter of Shell	*0.75m*
	Height of Shell	*1.25m*
	Height of top cone	*0.75m*
	Area of tubes in each shell	*23.00 m^2*
	Area of tubes in both shells	*46.00m2*
	Area of tubes in evaporator is 46.00m2 which is sufficient for evaporating 1000ltr/Hour Evaporation.	

APPROX SLUDGE TO BE PRODUCED PER DAY

Effluent contains 300ppm of COD & assuming that after Physico chemical treatment 21 mg/ltrs BOD is left.

Quantity of sludge removed in tube settler = (300-21) x75x10^3/10^6

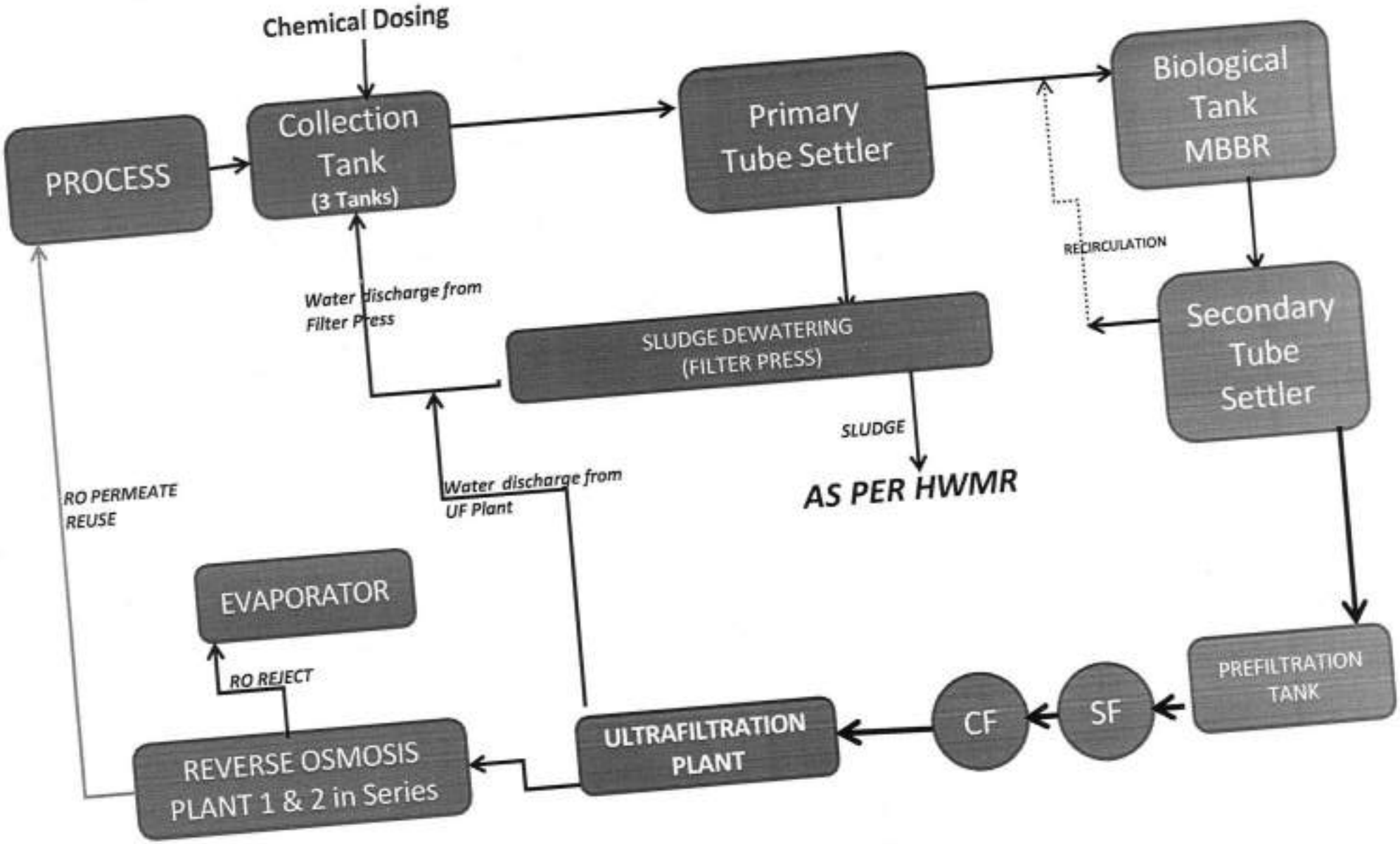
=20kg/day +30kg (Chemicals)

=50kg/day

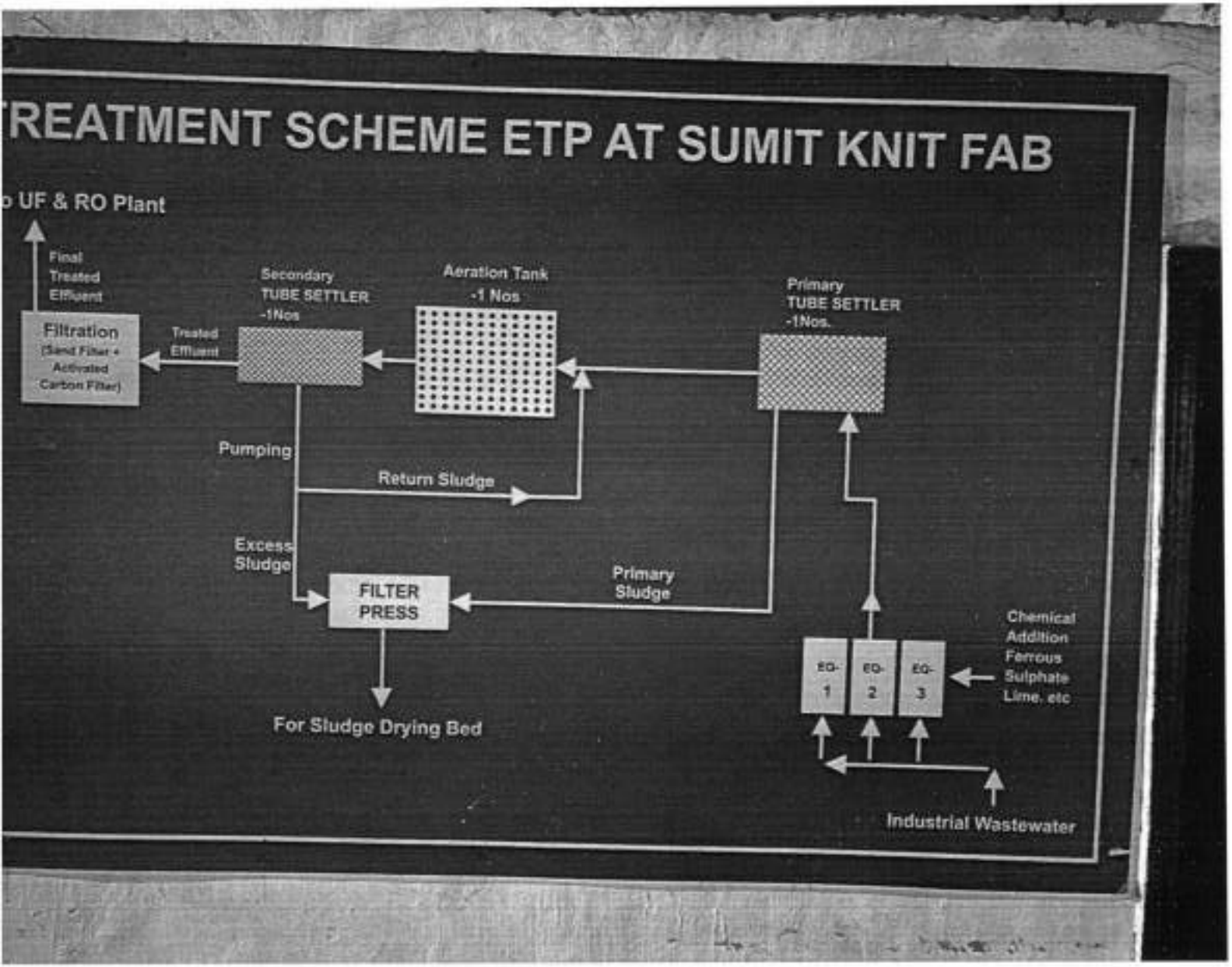
SUMIT KUMAR
Auth. Signatory

Er. SACHIN KUMAR
M.Tech. (Envio. Sci. & Tech.)

T SUMIT KNIT FAB- EFFLUENT TREATMENT PLANT FLOW CHART



ANNEXURE 16



Treatment Scheme

COLLECTION TANK-1

COLLECTION TANK-2

COLLECTION TANK-3

Primary
Tube settler

Biological Tank

Secondary
Tube settler

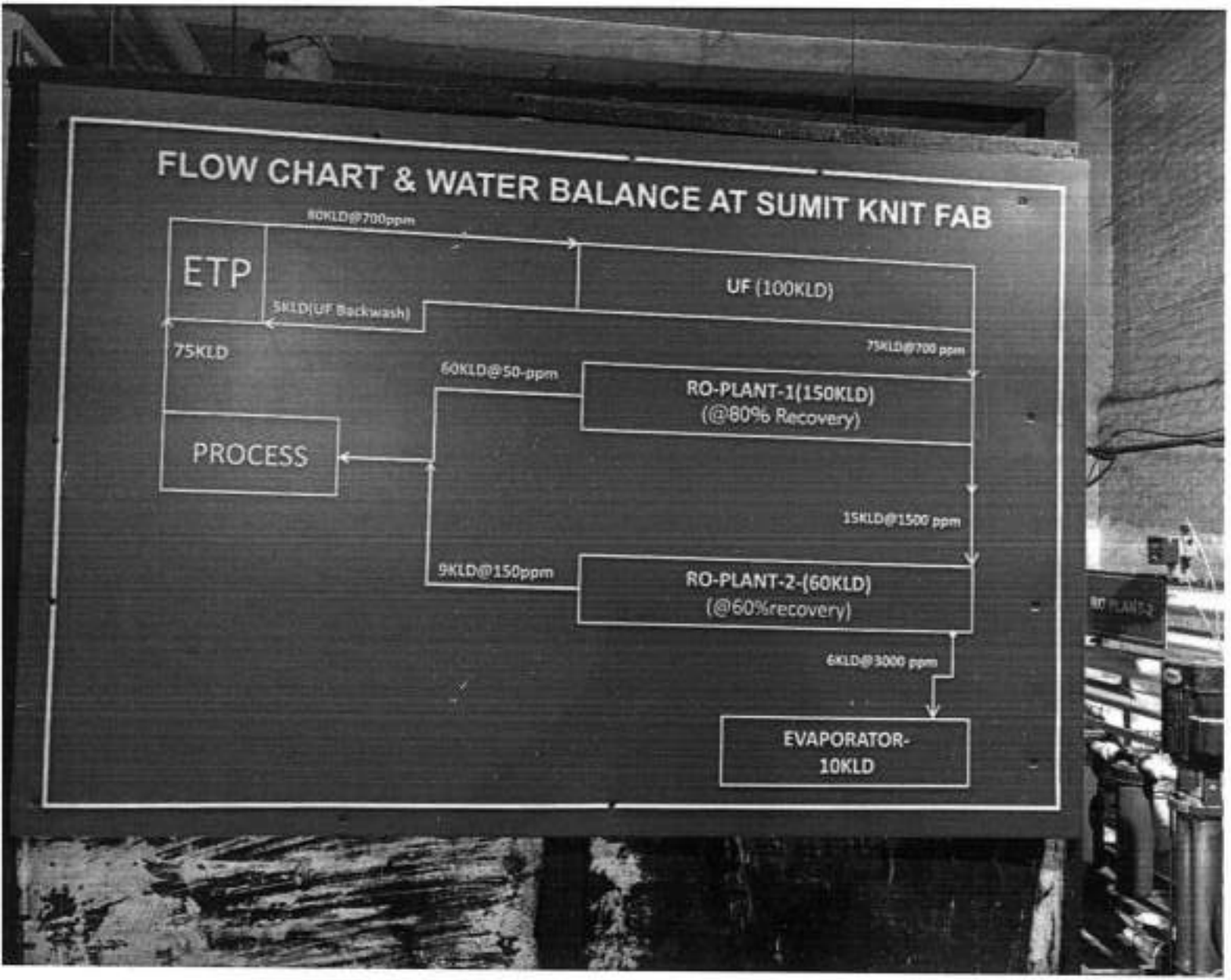
SAND & CARBON FILTER

UF PLANT

RO PLANT-1

RO PLANT-2

EVAPORATOR



Flow hart &
Water Balance
At full capacity

Sludge Room

Sample Washing Machine

Washing Machine-1

Washing Machine-2

Washing Machine-3

Washing Machine-4

Washing Machine-5

Washing Machine-6

Hydro Machine

Tumbler-1

Tumbler-2

Tumbler-3

Tumbler-4

Drizzle Jet Machine

ANNEXURE 17

Phase-5, Focal Point, Ludhiana.

Water Analysis Report

1. Laboratory Sample no.: E 57/Zonal Lab/2023
2. Name of Industry : M/s Sumit Knit Fab, 38, Industrial Area-A, Ghorewali Road,
3. Name of Sample Collecting Officer : Er. Kanwaldeep Kaur, Environment Engineer, Er. Sushil Kumar, Assistant Environment Engineer
4. Type of Sample : Grab
5. Date of Sample Collection : 20.09.2023
6. Date of Receiving: 21.09.2023
7. Method Followed IS 3025/ methods of APHA

Results:

Sr. No.	Parameters	From the UF Feed tank i.e. after ACF	From Aeration
1.	pH	7.6	-
2.	Total Suspended Solids (mg/l)	14	-
3.	Chemical Oxygen demand (mg/l)	72	-
4.	Bio-chemical Oxygen Demand (mg/l)	11	-
5.	Mixed Liquid Suspended Solids (mg/l)	-	52
6.	Mixed Liquid Volatile Suspended Solids (mg/l)	-	30

Remarks :-

1. **BDL means Below Method Detection Limit.**
2. **No specific standards are prescribed as per EPA, However if any stringent/other standards have been imposed by the board, the same shall prevail.**

29/9/23

Junior Scientific Officer,
Zonal Lab, Ludhiana

Ends. No. 829-31

Dated 3-10-2023

A copy of the above is forwarded to the following for information and necessary action please along with data sheet:-

1. The Chief Environmental Engineer, Punjab Pollution Control Board, Ludhiana.
2. The Senior Environmental Engineer, Punjab Pollution Control Board, Zonal Office-1, Ludhiana.
3. The Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana.

Scientific Officer,
Zonal Lab, Ludhiana

SUMIT KNIT FAB
3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)

ANNEXURE 18
(COLLY)

To

Date: 08.05.2024

The Chairman,
Punjab Pollution Control Board ,
Naba Road, Patiala

Subject:- **Request for restoration of Power Connection with compliances and reply of directions u/s 33-A of the Water (Prevention & Control of Pollution) Act, 1974 for closure of the Industry.**

Reference: **Letter No. 2502-03 dated 24-04-2024 issued by PPCB, ZO-1, Focal Point , Ludhiana**

Dear Sir

Please refer to the above subject, wherein we are in receipt of the letter under reference. In this connection we wish to submit as under:-

1. That the power connection available to our industry was ordered for disconnection vide PPCB letter No. 2504-05 dated 29-04-2024 written to PSPCL Ludhiana which was issued by PPCB, ZO-1, Focal Point, Ludhiana . Accordingly PSPCL disconnected the power connection vide TDCO no.11/104 dated 29.04.2024.
2. That this connection was disconnected on the complaint of Sh. Sunil verma, Prop. Of M/S Megaline Enterprises, D-292, Focal Point, phase-8, Ludhiana. A committee was formed by competent authority which visited our factory and made certain observations, on the basis of which our connection was disconnected.
3. That the complaint is made as a professional vendetta as Sh. Sunil verma, Prop. Of M/S Megaline Enterprises, D-292, Focal Point, phase-8, Ludhiana is in the same line having same customers. He is just interested to defame, damage and malign our business.
4. That our connection has been disconnected on the assumed basis of the committee. We have neither damaged any environment nor the observations of the committee has concluded any major defect in the plant. However we honour the observations of the committee and we will comply

Rishi Sethi

SUMIT KNIT FAB
3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)

with all the observations of the committee. For this purpose we require some time. Hence it is requested that our power connection may kindly be restored for a shorter period minimum for six months. Thereafter our unit may be re-examined and decision may be taken accordingly.

5. That we have gone through all the observations/ directions of the committee and we submit here under the para wise compliance of the same :

i. ***There is no account of 2026 KL. Whereas, the effluent may either be directly disposed off after the ETP plant to MC sewer without evaporation to save cost of energy involved in evaporation,***
The total effluent received from Oct 2020 (date installation of RO unit) till April 2024 is 28254 KL (as per details given in annexure -1). The liquid sludge collected from tube settlers etc. is about to 2-2.5% whereas the reject from UF membranes is supplied to feed tank to MEE. It is added that only the back wash from the UF membranes is supplied to the collection tank. The difference noted by the committee is only due to the liquid sludge of tube settlers and reject of the UF membrane. This fact might have been got omitted by the committee while making the observations. It is added that we will install EMF meter at UF reject so that such observations may not arise in future. The EMF meter at UF reject will be installed within a period of 30 days.

ii. ***There is possibility of unmetered water source from where the water is taken for processing activities but is not accounted in records,***
This para is merely on presumption basis. It is submitted that our unit is only engaged for Washing & dyeing purpose. There is no other water source for obtaining water. It is added that our unit is independent unit and having no connectivity with any surrounding premises/ industries etc. The extra effluent calculated by the inspection committee has already been well explained at sub point (i) above.

Rishi Jethi

SUMIT KNIT FAB
3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)

iii. ***RO is not functioning properly and efficiently and there are chances that the Industry might be discharging its treated effluent without reusing in the process.***

This para is also on presumption basis. The RO unit -1 is having 9 membranes placed in three rows of 80 x 40 type. Each membrane is having capacity to treat about 1000 Ltr. of effluent per hour . The required capacity of RO-1 is to treat 75 KLD or 6250 Ltr. Per hour in 12 hours. The existing capacity of membranes is 9000 ltr per hour i.e. 1.5 times than the required capacity. Hence there is no chance of improper efficiency.

The required capacity of RO-2 is to treat 18.75 KLD(25% of influent) or 1562.5 Ltr. Per hour in 12 hours. The RO unit-2 is having 9 membranes placed in three rows of 40 x 40 type. Each membrane is having capacity to treat about 600 Ltr. of effluent per hour . The existing capacity of membranes is 5400 ltr per hour i.e. more than 3 times than the required capacity. Hence there is no chance of improper efficiency.

We are also attaching herewith the balance RO life evaluated by M/S Mahavir Enviro Consultants, Ludhiana for your ready reference.

Therefore the efficiency and treatment capacity of the system is quite sufficient

iv. ***It is neither feasible not advisable to use treated effluent with such a high TDS of around 1300 ppm for boiler feed or for dyeing/washing process as it will affect the boiler Infrastructure as well as affect the quality of product being manufactured by the industry.***

Our industry is engaged mainly in washing of denim indigo garments which are thicker than the normal fabric. These require the water having TDS upto 2000 mg/ Ltr. In case the TDS is less, we add extra salt to bring the TDS upto 2000 mg/ Ltr. Therefore the water having TDS 1300 mg/ Ltr. or more is good for our fabric.

Rishi Jothi

SUMIT KNIT FAB
3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)

Regarding the feed quality water to the boiler it is submitted that we do not use ETP treated water for boiler. We use only ground water for the boiler.

v. ***The possibility of discharge of effluent through flexible pipe from ETP or RO plant can't be ruledout.***
This para is also merely on presumption basis. It is added that we don't use any flexible pipe for any purpose in our unit. We undertake that we have never used/will use any flexible pipe for any type of unauthorized discharge of treated/untreated water to any on-ground/underground or any type of water body.

vi. ***The Industry is not treating whole of the effluent through RO plant and about 2026 KL of effluent was found unaccounted. Hence, the quantities of RO reject will be much more as compare to 658 KL as recorded by the industry.***

The total effluent received from Oct 2020 (date installation of RO unit) till April 2024 is 28254 KL (as per details given in annexure -1). The liquid sludge collected from tube settlers etc. is about to 2-2.5% whereas the reject from UF membranes is supplied to feed tank to MEE. It is added that only the back wash from the UF membranes is supplied to the collection tank. The difference noted by the committee is only due to the liquid sludge of tube settlers and reject of the UF membrane. This fact might have been got omitted by the committee while making the observations. It is added that we will install EMF meter at UF reject so that such observations may not arise in future. The EMF meter at UF reject will be installed within a period of 30 days.
The working of RO has been well explained in para (iii) above.

vii. ***The hazardous waste of cat. 33.1 were found scattered here & there and no record was maintained.***

Rishi Jetli

SUMIT KNIT FAB
3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)

It is submitted that we receive the chemicals in bags and plastic drums. The empty bags are stored in HW room and are sent to Nimbua Green Fields Dera Bassi.
The liquid chemicals are received in drums. The price is paid for chemicals only. The empty drums are on returnable basis. We return all the empty drums to the supplier. Therefore there is no record of the empty drums. The statements of the suppliers are attached herewith for your ready reference.

viii. ***The industry has not provided proper display board outside the hazardous waste storage room as only a computerized paper is pasted there.***
The display board has already been provided. The photograph of the same is attached herewith for your ready reference.

ix. ***The Industry has failed to submit any record of bills or documents to justify the regular and periodic maintenance of RO plant. Further, no bill regarding change of membrane or RO plant was produced.***
It is submitted that our R.O. plant was purchased on 24.08.2020. The life of R.O. membranes is 3-5 years when operated 22-24 hours daily. Our plant works for about 12 hours daily. Thus the life span of the membranes still exists and presently there is no requirement of replacement of the membranes. Regarding periodic maintenance, it is submitted that we daily backwash the membranes and perform descaling periodically. So there is no outside maintenance requirement for the R.O. plant. It is added that we are also attaching herewith the balance RO life evaluated by M/S Mahavir Enviro Consultants, Ludhiana for your ready reference.
Therefore the efficiency and treatment capacity of the system is quite sufficient

x. ***The industry has not complied with the condition of consent for providing automatic dosing arrangement for optimum chemical/coagulants in its ETP instead of manual system.***

Rishi Jothi

SUMIT KNIT FAB
3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)

Presently we are performing manual feeding of coagulants for reaction purpose. We will provide auto dosing within a period of two months.

6. That keeping in view the above referred compliances, it is requested that we are ready to comply with all the observation and decision of the PPCB from heart and soul. Our business is suffering without any major fault from our side.
7. That we undertake to rectify all possible issues which are either known to us or are brought into our notice by the authority. We are peace loving and law abiding citizens.

Sir, it is requested that our power connection may kindly be restored for a minimum period of six months, during which we will comply with all the remaining observations/directions, and thereafter our unit may be got examined and further extension may be allowed accordingly.

We hope, your goodself will be kind enough to consider our genuine and justified request and will help us by restoration of our power connection.

Thanking you,
Yours Sincerely,
For Sumit Knit Fab,

Rishi Jethi

Prop.

Encl: 1. Letter of Mahavir Enviro consultant for R.O. life.
2. Copy of letters issued by suppliers for returnable drums.
3. Photograph of Environment data Board at Gate.

ST/CST No. 55741817 Dt. 25/4/88
TIN : 03471026297

(O) 2225183
(M) 98140-20183

JINDAL DYES & CHEMICALS

Suppliers of :
ACETIC ACID (GLACIAL) & OTHER DYEING CHEMICALS

294, Industrial Area-A, Cheema Chowk, LUDHIANA-141003.

Ref. No.....

Dated 24/7/15

To

M/s. Sumit knit fab.
Indl. Area-A Extn.,
Ludhiana.

Dear Sir,

Re:- Empty Cans Returnable.

We are supplying Acetic Acid to your firm on returnable cans basis.

Thanking you,

Yours faithfully,

For Jindal Dyes & Chemicals

Proprietor

LEROI
Striving for Excellence!!

Mob : 98147-99760

Kansal Overseas

C-5, TEXTILE COLONY, INDUSTRIAL AREA-A, LUDHIANA-141003 (PB.)

To

M/s Sumit Knit Fab

Ind. Area-A, Ludhiana.

Sub:- Empty Cone Returnable

Dear Sir,

Reference to the above subject, whatever products we are delivering to you, the empty cone of the same are returnable. Kindly acknowledge the same.

Thanks & Regards

For KANSAL OVERSEAS

Prop

11-9-19

Striving for Excellence!!

TIN No. 03981050800
ST/CST No. 56430210
Dated 01-12-1999

ॐ

Off. : 2603350
Mob. : 98141-17050

Parth CHEMICALS

DEALS IN : DYES, CHEMICALS, TEXTILE AUXALRIES

Shop No. 18-19, Jubillee Complex, Ind. Area-A, Janak Puri, LUDHIANA-141 003.
Godown : 33/1, INDUSTRIAL AREA A, LUDHIANA-141 003.

पार्थ कैमीकल्ज, लुधियाना -141003.

REF. NO.....

DATED 21/11/22

To

M/s Summit Knit fab.
Industrial Area A. Extn.
Ludhiana

Dear Sir,

Re:- Empty Cans returnable -

1. Hydrochloric Acid
2. Sodium Hypochlorite
3. Acetic Acid (Glacial)

These are all Products given to you on returnable basis.

Thanking you.

Yours faithfully.

For PARTH CHEMICALS

Proprietor

Office of Asstt. Commissioner State Tax, Ludhiana-3

Mini Secretariat, Ferozepur Road, Near Bharat Nagar Chowk, Ludhiana-141001

Date: 17/02/2021

No. 1647

Dt. 17-02-2021

To

The Senior Environment Engineer

Zonal Office-1, Ludhiana

COMPLAINT AGAINST M/S SUMIT KNIT FAB, B-3, INDUSTRIAL AREA-A, EXTENSION, LUDHIANA

Refer to your letter No. 164 dated 11 Jan 2021 regarding complaint against M/S Sumit Knit Fab, B-3, Industrial Area-A, Extension Ludhiana.

In this regard, it is submitted that as per the record, the firm was registered on the VAT portal w.e.f 31 May 2005 for manufacturing/resale of Knitted Cloth (copy enclosed). Moreover, the purchase invoices related to the purchase of dyeing unit machinery/equipment reflects that the firm was involved in dying operations in FY 2019-20.

State Tax Officer
Ward - 60
Ludhiana-3

ਦਫਤਰ ਕਾਰਜਕਾਰੀ ਇੰਜੀਨੀਅਰ-ਓਐਂਡਐਮ, ਜੋਨ-ਬੀ, ਨਗਰ ਨਿਗਮ ਲੁਧਿਆਣਾ।

ਵੱਲ

ਸੀਨੀਅਰ ਵਾਤਾਵਰਣ ਇੰਜੀਨੀਅਰ,
ਪੰਜਾਬ ਪਲੂਸ਼ਨ ਕੰਟਰੋਲ ਬੋਰਡ,
ਜੋਨਲ ਆਫਿਸ-1, ਲੁਧਿਆਣਾ।

ਨੰ. 1173/XEN/OEM/B ਮਿਤੀ: 09/02/2021

ਵਿਸ਼ਾ: **Violation of the provision of the Water (Prevention & Control of Pollution) Act, 1974 – M/s Sumit Knit Fab, B-3, Industrial Area-A, Extention, Ludhiana.**

ਹਵਾਲਾ: ਪੱਤਰ ਨੰ. 162-63 ਮਿਤੀ 11-01-2021 ਦੇ ਸਬੰਧ ਵਿੱਚ।

ਉਪਰੋਕਤ ਵਿਸ਼ੇ ਤੇ ਹਵਾਲੇ ਅਧੀਨ ਪ੍ਰਾਪਤ ਹੋਏ ਪੱਤਰ ਦੇ ਸਬੰਧ ਵਿੱਚ ਦੱਸਿਆ ਜਾਂਦਾ ਹੈ ਕਿ M/s Sumit Knit Fab, B-3, Industrial Area-A, Extention ਦਾ ਡਿਸਪੋਜਲ ਚਾਰਜ਼ਜ਼ ਦਾ ਕੁਨੈਕਸ਼ਨ ਨਗਰ ਨਿਗਮ ਦੇ ਰਿਕਾਰਡ ਅਨੁਸਾਰ ਜੀ8 ਨੰ. 17/14823 ਮਿਤੀ 09-04-2019 ਨੂੰ ਆਈ.ਡੀ ਨੰ. 15993 ਰਾਹੀਂ ਰੈਗੂਲਰ ਕੀਤਾ ਗਿਆ ਹੈ ਜੀ।

ਕਾਰਜਕਾਰੀ ਇੰਜੀਨੀਅਰ-ਓਐਂਡਐਮ
ਜੋਨ-ਬੀ, ਨਗਰ ਨਿਗਮ ਲੁਧਿਆਣਾ।

ਪਿਠਅੰਕਣ ਨੰ. _____ ਮਿਤੀ: _____
ਉਪਰੋਕਤ ਦਾ ਉਤਾਰਾ ਨਿਗਰਾਨ ਇੰਜੀਨੀਅਰ-ਓਐਂਡਐਮ ਜੋਨ-ਏ/ਬੀ ਜੀ ਨੂੰ ਸੂਚਨਾ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ।

ਕਾਰਜਕਾਰੀ ਇੰਜੀਨੀਅਰ-ਓਐਂਡਐਮ,
ਜੋਨ-ਬੀ, ਨਗਰ ਨਿਗਮ ਲੁਧਿਆਣਾ।

MAHAVIR ENVIRO CONSULTANTS

7 Lucky Complex, Jiwan Nagar, Focal Point, Ludhiana141010 (PB)

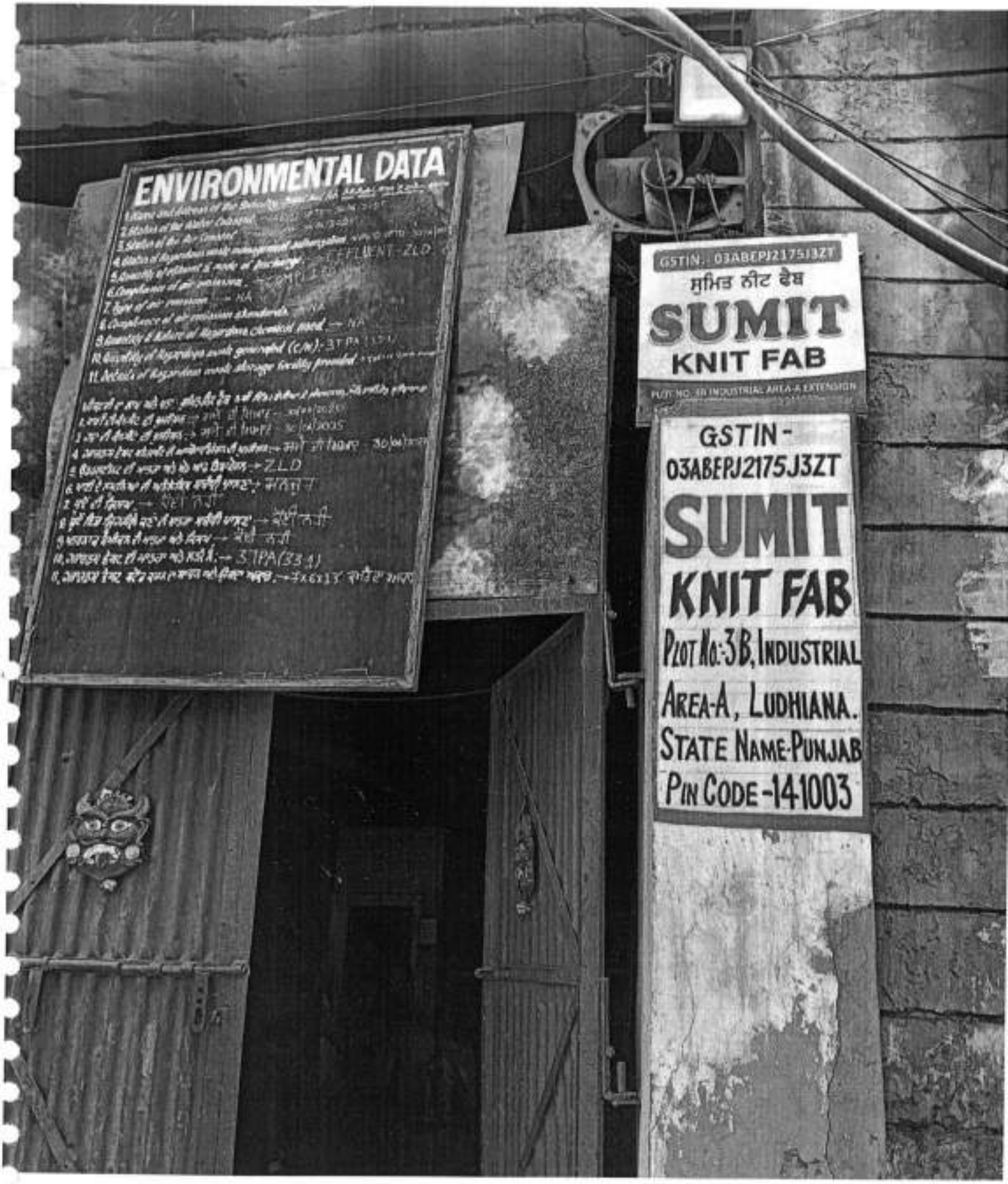
, *9592914325* *envirosachin*@gmail.com

RO Plant Life Expectancy as per Water Meter Records at SUMIT KNIT FAB, B-3, INDUSTRIAL AREA-A EXTN. LUDHIANA-141008

Life Expectancy of RO membranes is 3-5 years. In case of best maintenance it can even more. We are considering the minimum life span i.e. 3 years for the present case.

RO total Life in hours as per manufactures.	360 Days x 3years x20 Hours = **21600** Hours
Total Feed Flow of RO -1 At Sumit Knit Fab (As per Record of Industry)	21702 KL (19800 KL Product + 1902 Reject)
Feed Flow of RO -1 At Sumit Knit Fab (Flow Rate)	8 KLH
Total Running Hour of RO 1 Sumit Knit Fab (As per Record of Industry)	21702/8 KLH =2712 Hours.
Total Used in life time	2712hour /21600 Hour x100% =12.56 %
Total Life Remains of RO membranes	100-12.56 = 87.44% Life Remains
The RO Membranes are used only 15 % of its life cycle, whereas 85% life is still remains of RO Membranes. Membranes Can be used further. RO Product water is still used in process without any product Quality degradation.	

Er. SACHIN KUMAR
M. Tech. (Envio. Sci. & Tech.)


ENVIRONMENTAL DATA
GSTIN: 03ABEPJ2175J3ZT
ਸੁਮਿਤ ਨੀਟ ਫੈਬ
SUMIT
KNIT FAB
GSTIN -
03ABEPJ2175J3ZT
SUMIT
KNIT FAB
PLOT NO.:3B, INDUSTRIAL
AREA-A, LUDHIANA.
STATE NAME-PUNJAB
PIN CODE-141003

ANNEXURE 19

GSTIN : 03AGUPB2400M1ZN

Original Copy

TAX INVOICE

ALIGHT INDUSTRIES

PLOT No. 15 ASHIRWAD TRADE CENTER, FOCAL POINT SHERPUR ROAD
LUDHIANA-141010
Tel. :- 0161-4669455

Invoice No.	: 43	Vehicle No.	: PB03AW7849
Dated	: 18-04-2025	E-Way Bill No.	: 311982603412
Place of Supply	: Punjab (03)	P.O No.	: Mr Sachin
Reverse Charge	: N	P.O Date	:
GR/RR No.	:	Vendor	:
Transport	: Self	Freight	:

Billed to :
SUMIT KNIT FAB
B-3 INDUSTRIAL AREA -A EXTN, SUMIT KNIT FAB, INDL AREA A EXTN, LUDHIANA
Ludhiana, Punjab, 141008

Party Mobile No :
GSTIN / UIN : 03ABEPJ2175J3ZT

Shipped to :
SUMIT KNIT FAB
B-3 INDUSTRIAL AREA -A EXTN, SUMIT KNIT FAB, INDL AREA A EXTN, LUDHIANA
Ludhiana, Punjab, 141008

Party Mobile No :
GSTIN / UIN : 03ABEPJ2175J3ZT

IRN : 3fa570eb5e7f7d3ab09ca46ec8cffbb5bc508384fd5166619ae8fc88826581f21 Ack.No.: 132521916520902 Ack. Date : 19-04-2025

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount(₹)
1.	BW 30 PRO-365 SIZE 8040 (DUPONT)	8421	9.00	NOS	32,500.00	2,92,500.00
2.	BW30PRO 4040 MEMBRANES	84219900	12.00	PCS	10,300.00	1,23,600.00
						4,16,100.00
	Add : CGST			@	*9.00 %*	37,449.00
	Add : SGST			@	*9.00 %*	37,449.00
					Grand Total ₹	**4,90,998.00**

Rate	Taxable Amt.	CGST Amt.	SGST Amt.	Total Tax
18%	4,16,100.00	37,449.00	37,449.00	74,898.00

Rupees Four Lakh Ninety Thousand Nine Hundred Ninety Eight Only

Bank Details: BANK OF BARODA, M.S.ME.LUDHIANA
ACCOUNT NUMBER-78450400000004 IFSC BARB0VJMLUD

Terms & Conditions
E.& O.E.
1. Goods once sold will not be taken back.
2. Interest @ 18% p.a. will be charged if the payment is not made with in the stipulated time.
3. Subject to 'Ludhiana' Jurisdiction only.

E-Invoice QR Code

Receiver's Signature :

for ALIGHT INDUSTRIES

Authorised Signatory

GSTIN : 03AGUPB2400M1ZN

TAX INVOICE

Duplicate Copy

ALIGHT INDUSTRIES

PLOT No. 15 ASHIRWAD TRADE CENTER, FOCAL POINT SHERPUR ROAD
LUDHIANA-141010
Tel. :- 0161-4669455

Invoice No.	: 44	Vehicle No.	:
Dated	: 19-04-2025	E-Way Bill No.	:
Place of Supply	: Punjab (03)	P.O No.	: P/visit
Reverse Charge	: N	P.O Date	:
GR/RR No.	:	Vendor	:
Transport	: Self	Freight	:

Billed to :
SUMIT KNIT FAB
B-3 INDUSTRIAL AREA -A EXTN, SUMIT KNIT FAB, INDL AREA A EXTN, LUDHIANA
Ludhiana, Punjab, 141008

Party Mobile No :
GSTIN / UIN : 03ABEPJ2175J3ZT

Shipped to :
SUMIT KNIT FAB
B-3 INDUSTRIAL AREA -A EXTN, SUMIT KNIT FAB, INDL AREA A EXTN, LUDHIANA
Ludhiana, Punjab, 141008

Party Mobile No :
GSTIN / UIN : 03ABEPJ2175J3ZT

IRN : fec866821c5e6edc50b887178fb8dcfa7cab1302a300a8540c5127c5ada95c1c Ack.No.: 132521920423156 Ack. Date : 19-04-2025

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount(₹)
1.	VICTAULIC COUPLING 1"	73079990	8.00	Pcs.	440.00	3,520.00

			3,520.00
Add : CGST	@ *9.00 %*		316.80
Add : SGST	@ *9.00 %*		316.80
Add : Rounded Off (+)			0.40
		Grand Total ₹	**4,154.00**

Tax Rate	Taxable Amt.	CGST Amt.	SGST Amt.	Total Tax
18%	3,520.00	316.80	316.80	633.60

Rupees Four Thousand One Hundred Fifty Four Only

Bank Details : BANK OF BARODA, M.S.ME.LUDHIANA
ACCOUNT NUMBER-78450400000004 IFSC BARB0VJMLUD

Terms & Conditions
E.& O.E.
1. Goods once sold will not be taken back.
2. Interest @ 18% p.a. will be charged if the payment is not made with in the stipulated time.
3. Subject to 'Ludhiana' Jurisdiction only.

E-Invoice QR Code

Receiver's Signature :

for ALIGHT INDUSTRIES

Authorised Signatory

GSTIN : 03AGUPB2400M1ZN

Original Copy

TAX INVOICE

ALIGHT INDUSTRIES

PLOT No. 15 ASHIRWAD TRADE CENTER, FOCAL POINT SHERPUR ROAD
LUDHIANA-141010
Tel. :- 0161-4669455

Invoice No.	: 53	Vehicle No.	:
Dated	: 21-04-2025	E-Way Bill No.	:
Place of Supply	: Punjab (03)	P.O No.	: Mr Sachin
Reverse Charge	: N	P.O Date	:
GR/RR No.	:	Vendor	:
Transport	: Self	Freight	:

Billed to :
SUMIT KNIT FAB
B-3 INDUSTRIAL AREA -A EXTN, SUMIT KNIT FAB, INDL AREA A EXTN, LUDHIANA
Ludhiana, Punjab, 141008

Party Mobile No :
GSTIN / UIN : 03ABEPJ2175J3ZT

Shipped to :
SUMIT KNIT FAB
B-3 INDUSTRIAL AREA -A EXTN, SUMIT KNIT FAB, INDL AREA A EXTN, LUDHIANA
Ludhiana, Punjab, 141008

Party Mobile No :
GSTIN / UIN : 03ABEPJ2175J3ZT

IRN : 1ba142e6299327b84fc7893778cb4e2d6088db5d226ffbde7ff6bc60494aa238 Ack.No.: 132521952133908 Ack. Date : 22-04-2025

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount(₹)
1.	MEMBRANE CONNECTOR 4"	8421	4.00	Pcs.	810.00	3,240.00
						3,240.00
	Add : CGST			@	9.00 %	291.60
	Add : SGST			@	9.00 %	291.60
	Less : Rounded Off (-)					0.20
					Grand Total ₹	3,823.00

Tax Rate	Taxable Amt.	CGST Amt.	SGST Amt.	Total Tax
18%	3,240.00	291.60	291.60	583.20

Rupees Three Thousand Eight Hundred Twenty Three Only

Bank Details : BANK OF BARODA, M.S.ME.LUDHIANA
ACCOUNT NUMBER-78450400000004 IFSC BARB0VJMLUD

Terms & Conditions
E.& O.E.
1. Goods once sold will not be taken back.
2. Interest @ 18% p.a. will be charged if the payment is not made with in the stipulated time.
3. Subject to 'Ludhiana' Jurisdiction only.

E-Invoice QR Code

Receiver's Signature :

for ALIGHT INDUSTRIES

Authorised Signatory

AGUPB2100M1ZN

TAX INVOICE

Duplicate Copy

ALIGHT INDUSTRIES

PLOT No. 15 ASHIRWAD TRADE CENTER, FOCAL POINT SHERPUR ROAD
LUDHIANA-141010
Tel. :- 0161-4669455

Invoice No.	: 5[illegible]	Vehicle No.	:
Dated	: [illegible]-2025	E-Way Bill No.	:
Place of Supply	: Punjab (03)	P.O No.	: Mr Sachin
Reverse Charge	: N	P.O Date	:
GR/RR No.	:	Vendor	:
Transport	: Self	Freight	:

Billed to :
SUMIT KNIT FAB
B-3 INDUSTRIAL AREA -A EXTN, SUMIT KNIT FAB, INDL AREA A EXTN, LUDHIANA
Ludhiana, Punjab, 141008

Party Mobile No :
GSTIN / UIN : 03ABEPJ2175J3ZT

Shipped to :
SUMIT KNIT FAB
B-3 INDUSTRIAL AREA -A EXTN, SUMIT KNIT FAB, INDL AREA A EXTN, LUDHIANA
Ludhiana, Punjab, 141008

Party Mobile No :
GSTIN / UIN : 03ABEPJ2175J3ZT

IRN 6c717425[illegible]6d8930df2be03b0b[illegible]be9cea6525f955ac859b4473431 **Ack.No.:** 132521959597530 **Ack. Date** : 23-04-2025

S N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount(₹)
1.	SERVICE CHARGES *AO 1 / 2*	9987	1.00	Units	10,000.00	10,000.00
2.	O RING *(S-LOCK 4"*	8421	1.00	PCS	750.00	750.00
						10,750.00
	Add : CGST			@	*9.00 %*	967.50
	Add : SGST			@	*9.00 %*	967.50
					Grand Total ₹	**12,685.00**

Tax Rate	[illegible]	CGST Amt.	Total Tax
18%	10,750.00	967.50	1935.00

RupeesTwelve Thousand Six Hundred Eighty Five Only

Bank Details: *BANK OF BARODA, M.S.ME LUDHIANA*
ACCOUNT NUMBER-78150[illegible]00000004 IFSC BARB0VJMLUD

Terms & Conditions
E & O.E.
1. Goods once sold will not be taken back.
2. Interest @ 18% p.a. will be charged if the payment is not made with[illegible] the stipulated time.
3. Subject to 'Ludhiana' Jurisdiction only.

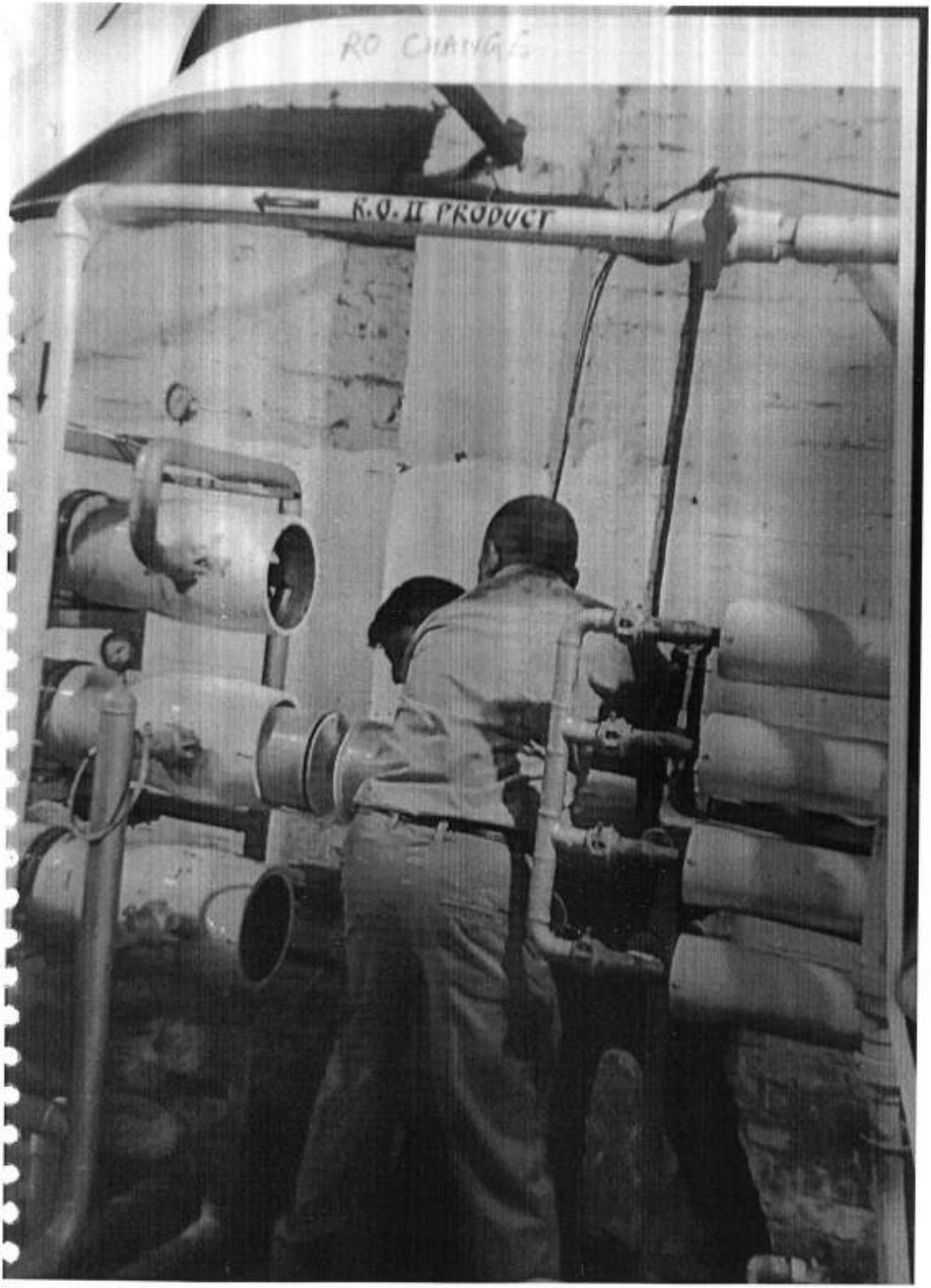
Invoice QR Code

Receiver's Signature :

for ALIGHT INDUSTRIES

LUDHIANA

Authorised Signatory


K.O. II PRODUCT

ANNEXURE 20

SWASTIK ENGINEERING SERVICES

GSTIN:- 03AOTPK9627G1ZK
Mob:- +91-98143-07864
swastikenggservices@gmail.com
Kohara- Mehlon Road, Vill. Mehlon,
Kohara, Ludhiana, Punjab -141112

MFRS OF: ♦ CHIMNEY ♦ TANKS ♦ BOILER ACCESSORIES (IBR Approved Boiler Erector)

QUOTATION

19-04-2025

M/S Sumit Knit Fab
B-3 . Industrial Area-A
Ludhiana

Kind Attn: MD

Subject: Quotation For Water Evaporator

Dear Sir,
We are very thankful to you for your above mentioned valuable enquiry, Through this connection we are pleased to Quote herewith our most competetive techno-commercial offer for your kind consideration. We hope you will find the same in line with your requirement and shall favour us with your valued order.

The Details are as follows :-

SR.NO.	DETAILS	Supply Rate (Rs.)	
1)	Supply of MS Water Evaporator withTop and Bottom Cone. Evaporator Fitted with Seamless Tubes of 34 OD , qty - 79Nos.	1,00,000.00	

Delivery : 10-15 Days after order and advance Confirmation
Freight Inclusive.

	Client Scope (Exclusion)
1)	GST @ 18% on bill.
2)	Installation is in customer scpe.

Payment Terms & Condition
60% Advance along with order confirmation including Tax.
40% Against Performa Invoice before Dispatch including Tax.

Regards

Brijesh Singh
9814307864
For Swastik Engineering Services
Ludhiana

SUMIT KNIT FAB
3 B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)

PURCHASE ORDER

SR.NO	DETAILS	RATE
1	Supply of Evaporator with Top & Bottom Cone.Evaporator fitted with seamless Tubes	1,00,000.00

Delivery: 10-15 Days

FOR

SUMIT KNIT FAB

LUDHIANA

sumitknitfab@yahoo.com GSTIN 03ABEPJ2175J3ZT 98723 00533

Tax Invoice

(ORIGINAL FOR RECIPIENT)

SWASTIK ENGINEERING SERVICES
KOHARA - MEHLON ROAD
VILLAGE - MEHLON
LUDHIANA
UDYAM - PB-12-0030592
GSTIN/UIN: 03AOTPK9627G1ZK
State Name : Punjab, Code : 03
Contact : 9814307864
E-Mail : swastikenggservices@gmail.com

Invoice No.	e-Way Bill No.	Dated
SES-17	**341991723739**	**2-May-25**
Delivery Note		Mode/Terms of Payment
Reference No. & Date.		Other References
Buyer's Order No.		Dated
Dispatch Doc No.		Delivery Note Date
Dispatched through		Destination
JEEP		**INDUSTRIAL AREA**
Bill of Lading/LR-RR No.		Motor Vehicle No.
		PB10HL2834

Consignee (Ship to)
SUMIT KNIT FAB
B-3 , INDUSTRIAL AREA - A
LUDHIANA
GSTIN/UIN : 03ABEPJ2175J3ZT
State Name : Punjab, Code : 03

Buyer (Bill to)
SUMIT KNIT FAB
B-3 , INDUSTRIAL AREA - A
LUDHIANA
GSTIN/UIN : 03ABEPJ2175J3ZT
State Name : Punjab, Code : 03

Terms of Delivery

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Disc. %	Amount
1	**MS FABRICATED** *EVAPORATOR WITH TOP AND BOTTOM CONE.*	7308	**1.000 Pcs**	1,00,000.00	Pcs		**1,00,000.00**
	SGST OUTPUT						**9,000.00**
	CGST OUTPUT						**9,000.00**
	Total		**1.000 Pcs**				**₹ 1,18,000.00**

Amount Chargeable (in words) *E. & O.E*
Indian Rupees One Lakh Eighteen Thousand Only

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
7308	1,00,000.00	9%	9,000.00	9%	9,000.00	18,000.00
Total	**1,00,000.00**		**9,000.00**		**9,000.00**	**18,000.00**

Tax Amount (in words) : **Indian Rupees Eighteen Thousand Only**

Company's PAN : **AOTPK9627G**

Company's Bank Details
Bank Name : **AXIS BANK LTD**
A/c No. : **922030044333605**
Branch & IFS Code : **MUNDIAN KALAN & UTIB0001417**

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for **SWASTIK ENGINEERING SERVICES**

Authorised Signatory

This is a Computer Generated Invoice

Tax Invoice

(DUPLICATE FOR TRANSPORTER)

SWASTIK ENGINEERING SERVICES
KOHARA - MEHLON ROAD
VILLAGE - MEHLON
LUDHIANA
UDYAM - PB-12-0030592
GSTIN/UIN: 03AOTPK9627G1ZK
State Name : Punjab, Code : 03
Contact : 9814307864
E-Mail : swastikenggservices@gmail.com

Invoice No.	e-Way Bill No.	Dated
SES-17	**341991723739**	**2-May-25**
Delivery Note		Mode/Terms of Payment
Reference No. & Date.		Other References
Buyer's Order No.		Dated
Dispatch Doc No.		Delivery Note Date
Dispatched through		Destination
JEEP		**INDUSTRIAL AREA**
Bill of Lading/LR-RR No.		Motor Vehicle No.
		PB10HL2834

Consignee (Ship to)
SUMIT KNIT FAB
B-3 , INDUSTRIAL AREA - A
LUDHIANA
GSTIN/UIN : 03ABEPJ2175J3ZT
State Name : Punjab, Code : 03

Buyer (Bill to)
SUMIT KNIT FAB
B-3 , INDUSTRIAL AREA - A
LUDHIANA
GSTIN/UIN : 03ABEPJ2175J3ZT
State Name : Punjab, Code : 03

Terms of Delivery

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Disc. %	Amount
1	**MS FABRICATED** *EVAPORATOR WITH TOP AND BOTTOM CONE.*	7308	**1.000 Pcs**	1,00,000.00	Pcs		**1,00,000.00**
	SGST OUTPUT						**9,000.00**
	CGST OUTPUT						**9,000.00**
	Total		**1.000 Pcs**				**₹ 1,18,000.00**

Amount Chargeable (in words) *E. & O.E*
Indian Rupees One Lakh Eighteen Thousand Only

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
7308	1,00,000.00	9%	9,000.00	9%	9,000.00	18,000.00
Total	**1,00,000.00**		**9,000.00**		**9,000.00**	**18,000.00**

Tax Amount (in words) : **Indian Rupees Eighteen Thousand Only**

Company's PAN : **AOTPK9627G**

Company's Bank Details
Bank Name : **AXIS BANK LTD**
A/c No. : **922030044333605**
Branch & IFS Code : **MUNDIAN KALAN & UTIB0001417**

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for **SWASTIK ENGINEERING SERVICES**

Authorised Signatory

This is a Computer Generated Invoice

e-Way Bill

E-Way Bill No:	3419 9172 3739
E-Way Bill Date:	02/05/2025 02:57 PM
Generated By:	03AOT PK962 7G1ZK - BRIJESH KUMAR
Valid From:	02/05/2025 02:57 PM [15Kms]
Valid Until:	03/05/2025

Part - A

GSTIN of Supplier	03AOTPK9627G1ZK,SWASTIK ENGINEERING SERVICES
Place of Dispatch	Ludhiana,PUNJAB-141112
GSTIN of Recipient	03ABE PJ217 5J3ZT ,SUMIT KNIT FAB
Place of Delivery	LUDHIANA,PUNJAB-141008
Document No.	SES-17
Document Date	02/05/2025
Transaction Type:	Regular
Value of Goods	118000
HSN Code	7308 - EVAPORATOR
Reason for Transportation	Outward - Supply
Transporter	

Part - B

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	PB10HL2834	Ludhiana	02/05/2025 02:57 PM	03AOTPK9627G1ZK	-	-

341991723739

Note*: If any discrepancy in information please try after sometime.

ANNEXURE 21

GSTIN : 03EKIPK8303L1Z1

TAX INVOICE

Original Copy

MAHAVIR ENVIRO CONSULTANTS

PLOT NO B - XXX,5335/A-11/2, JEEWAN NAGAR,OPP PUDA PARK,NEAR VEER PALACE,ST NO.5,CHANDIGARH ROAD, LUDHIANA, PUNJAB - 141010

Invoice No. : 4 Dated : 21-04-2025	Place of Supply : Punjab (03) Reverse Charge : N
Billed to : SUMIT KNIT FAB B-3, INDUSTRIAL AREA -A LUDHIANA,PUNJAB GSTIN / UIN : 03ABEPJ2175J3ZT	***Shipped to :*** SUMIT KNIT FAB B-3, INDUSTRIAL AREA -A LUDHIANA,PUNJAB GSTIN / UIN : 03ABEPJ2175J3ZT

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount(₹)
1.	UPC ELECTROMAGNETIC DIGITAL FLOW METER	90282000	1.00	Pcs.	24,500.00	24,500.00
						24,500.00
	Add : CGST @ 9%			*@*	*9.00 %*	2,205.00
	Add : SGST @ 9%			*@*	*9.00 %*	2,205.00
	Grand Total		**1.00**	**Pcs.**		**28,910.00**

Tax Rate	Taxable Amt.	CGST Amt.	SGST Amt.	Total Tax
18%	24,500.00	2,205.00	2,205.00	4,410.00

Rupees Twenty Eight Thousand Nine Hundred Ten Only

Bank Details : HDFC BANK, MUNDIAN KALAN BRANCH, RTGS/NEFT IFSC : HDFC0007502
A/C NO .50200089909868

Terms & Conditions
E.& O.E.
1. Goods once sold will not be taken back.
2. Interest @ 18% p.a. will be charged if the payment is not made with in the stipulated time.
3. Subject to 'Punjab' Jurisdiction only.

Receiver's Signature :

For MAHAVIR ENVIRO CONSULTANTS

Authorised Signatory


UPC

UF Backwash & Reject METER



ANNEXURE-R3/4

PUNJAB POLLUTION CONTROL BOARD
Zonal Office-1, E-648-B, Phase-V, Focal Point, Ludhiana
Tele Fax:- 0161-4673789 Website:- www.ppcb.gov.in email:- ppcbzo1ldh@gmail.com

No. 3277 Speed Post/online Date 23/5/25

To

M/s Sumit Knit Fab,
B-3, Industrial Area-A, Extension,
Ludhiana. 141003

Sub:- Proceeding of the personal hearing given before the Chairman of the Board on 06.05.2025 w.r.t. notice for imposition of Environmental Compensation (EC) as damage caused to the environment.

The following were present:

On behalf of Punjab Pollution Control Board

Er. G.S. Majithia, Member Secretary, Punjab Pollution Control Board
Er. R.K. Ratra, Chief Environmental Engineer, Ludhiana
Sh. Amrik Singh, SLO, Head Office, Punjab Pollution Control Board, Patiala
Er. Ravinder Bhatti, Senior Environmental Engineer, Zonal Office-1, Ludhiana

On behalf of the industry

Sh. Rishi Jethi, Proprietor

The Senior Environmental Engineer, Zonal Office-1, Ludhiana brought out that the industry is a small scale red category unit engaged in the process of dyeing and washing of the garments. A complaint was earlier received against the unit through Head Office, Patiala regarding illegal operation of the unit. To verify the facts the site of unit was visited by Senior Officers of the Board on 03.01.2019 and it was found that the industry was operating without consent of the Board. The industry had installed six washing –cum- dyeing machines, six tubular, two hydro extraction machines, one ozone machine and two tanks for simple washing of fabrics. There were two knitting machines (not in operation) and two razing machines (not in operation). The industry had installed the ETP but untreated effluent was being discharged into sewer. The ETP was found not in operational condition. The effluent samples were collected and as per analysis report, various parameters were found beyond the prescribed limits of the Board [BOD-122 against 30 mg/l, TSS- 129 against 100 mg/l, COD-384 against 250 mg/l].

Due to above violations, direction u/s 33-A & 31-A were issued to the PSPCL vide letter no. 638-641 dated 02.08.2019 for electric disconnection of unit. In compliance, the electric connection was disconnected by the PSPCL authorities.

The industry had applied 'Consent to Operate' and for restoration of electric connection of the unit. Thereafter, short time 'Consent to Operate' was granted under Water Act, 1974 vide no. CTOW/Fresh/LDH1/2019/9836666 dated 13.05.2019 valid upto 12.11.2019 for trade effluent discharge @ 75 KLD into sewer after treatment through ETP & Air Act, 1981 vide no. CTOA/Fresh/LDH1/2019/9835498 dated 13.05.2019 valid upto12.11.2019 & electric connection of the industry was also restored temporarily upto 12.11.2019 for six months to adjudge the adequacy of installed ETP by the industry.

The industry again applied for renewal of 'Consent to Operate' alongwith restoration of electric connection for further period on 05.11.2019. The industry was granted consent under Water Act, 1974 & Air Act, 1981 both valid upto 12.05.2020 & electric connection of the industry was also restored upto 12.05.2020.

Thereafter, the electric connection was disconnected by PSPCL vide TDCO no. 171/65668 dated 21.05.2020 due to expiry of temporarily restoration period.

The industry again applied for renewal in validity of consent under Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981 alongwith restoration of electric connection. The industry was visited by officer of the Board on 01.06.2020 and observed that the industry had now installed UF & RO plant and is recycling approx. 50 % of water after UF-RO and is discharging about 35 KLD of waste water into sewer.

In light of the UF & RO system installed by the industry, 'Consent to Operate' under Water Act, 1974 & Air Act, 1981 was granted to the industry on 24.07.2020 upto 23.01.2021 for recycling of 50 % UF and RO water and Discharge remain 35 KLD into sewer as one RO was pending due to Covid/curfew. The electric connection of the unit was also restored temporarily upto 23.01.2021.

The industry had again applied for extension in the validity of Consent to operate under the Water Act, 1974 and Air Act, 1981 alongwith restoration of electric connection on 27.12.2020.

A complaint was also received from office of Monitoring Committee constituted by Hon'ble NGT letter no. CMC/2020/981 dated 20.08.2020 for detailed enquiry in the matter and to submit action taken report within 21 days. Accordingly, a team of the officers of the Board was also constituted by the Competent authority for inspection of unit. The industry was visited by team of officers of the Board on 28.10.2020 and it was observed as under:

1. The industry has installed 6 no. washing machines, 2 no. tub dyeing machines, 5 no. electric dryer, 2 no. knitting machines and 3 no. tuning machines.
2. The industry has installed ETP followed by RO system for treatment of trade effluent generated from dyeing process.
3. The representative of the industry informed during visit that earlier they were doing knitting, raising, tabling and fuse, printing, etc. since 2004 alongwith boiler. Tub dyeing is used as per demand & in case of fault during washing, cold dyeing is also done in washing milling machines.
4. During visit, Sh. Rishi Jethi, Proprietor could not produce the old records, bills & any justification regarding bills dated 14.08.2007 and 18.08.2007 for sweater O/D washing (Over Dyeing washing) attached with the complaint.

The complainant had attached the copy of documents related to sale tax department regarding sale & purchase of the unit and permission of MCL. Therefore, the letter was issued to MCL vide letter no. 163 dated 11.01.2021 and to Assistant Excise and Taxation Commissioner, Excise and Taxation Department, Ludhiana vide letter no. 165 dated 11.01.2021 to intimate the date & year from which the industry is doing dyeing/washing process.

The industry was issued show cause notice to submit its reply in writing vide Board's letter no. 713-14 dated 18.02.2021 on the points of complaint.

The industry submitted the reply of SCN but report was awaited from Assistant Excise & MCL. Hence in view of ZLD system installed by the industry short time 'Consent to Operate' under the Water Act, 1974 & Air Act, 1981 dated 03.03.2021 upto 02.09.2021 for Zero Liquid Discharge and electric connection of the unit was also restored upto this period 02.09.2021 with special conditions that:-

a) The industry shall get the EMF meters installed at source of water supply as well as on recirculation system, within 15 days.
b) The industry shall submit the copies of balance sheets alongwith copies of electricity bills from date of commissioning of the unit.

3. All the D.G. sets existing in the premises of the industry be sealed.
4. A reminder be issued to MCL in continuation to letter no. 163 dated 11.01.2021 and to Assistant Excise and Taxation Commissioner, Excise and Taxation Department, Ludhiana in continuation to letter no. 165 dated 11.01.2021 to intimate the date & year from which the industry is doing dyeing/washing process.
5. The amount of Environmental Compensation be calculated after receipt of reply from MCL and Excise and Taxation Department, Ludhiana.
6. The Environmental Engineer, Regional Office-1, Ludhiana shall verify the year wise installation / addition of machinery by the industry and pursue the matter with MCL and Excise and Taxation Department for early response.

In compliance to decisions of personal hearing, the consent to operate granted to the industry under the Water Act, 1974 was revoked, directions u/s 33-A of the Water Act, 1974 were issued for closure of the industry and disconnection of electric connection alongwith sealing of all the D.G. sets existing in the premises of the industry.

In compliance to above directions, the PSPCL authorities disconnected the electric supply of the industry vide TDCO letter no. 104/11 dated 29.04.2024. The industry was again visited by the officer of the Board on 29.04.2024 and it was observed as under:-

1. The industry was in operation with the help of D.G set.
2. The electric connection of the industry found disconnected in compliance to the directions issued by the Competent Authority.
3. The process got stopped during the visit & after shutting down the D.G set. The D.G set was sealed by the by officer of the Board in the presence of the industry.

In compliance to decision of personal hearing, the reminder was issued to the Assistant Excise and Taxation Commissioner, Excise and Taxation Department, Ludhiana and MC Ludhiana. The Excise and Taxation Department, Ludhiana has submitted its report vide their letter no. 124 dated 13.05.2024 and as per the report the unit has made purchases from the firms dealing in dyes and chemicals in the year 2005 and is carrying out the dyeing process. The unit is in the business of dyeing of fabric since, 2005.

In compliance to decision no. 5 of personal hearing, Environmental Compensation (EC) of Rs. 6,42,25,000/- has been imposed on the industry vide Board's order dated 329 dated 24/7/2024 due to violations from period 2005 to 2019.

The industry has filed a case before Hon'ble National Green Tribunal, New Delhi against the orders dated 24.07.2024 issued by the Board imposing Environmental Compensation. The NGT vide its final order dated 01.04.2025 has set aside orders for imposition of Environmental Compensation on the industry. The relevant abstract of the orders passed by Hon'ble Tribunal is under:-

39. In the light of the facts discussed above, we are clearly of the view that impugned order dated 24.07.2024 passed by PSPCB is unsustainable, being in violation of principles of natural justice and also having travelled beyond the facts which were disclosed to appellant in the show cause notice and at the time of personal hearing.

40. Appeal is accordingly allowed. The impugned order dated 24.07.2024 is hereby set aside. Pending IAs stand disposed of accordingly.

41. However, this order shall not preclude the respondent PSPCB from passing a fresh order after giving due opportunity of hearing to appellant and in accordance with law including compliance of principles of natural justice and the observations made in this judgment.

Thereafter, the industry was granted consent to operate under the Water Act, 1974 valid upto 30.6.2025 for Zero Liquid Discharge (ZLD). The industry was granted authorization under the Hazardous and other Waste Rules, 2016 valid upto 30.06.2027 for hazardous waste of category 5.1, 33.1 & 35.3.

Sh. SL Verma filed a complaint against M/s Sumit knit fab through Sh. Sant Balbir Singh Seechewal MP and a committee was constituted by Competent Authority of the Board to enquiry in the matter. The committee visited the industry on 02.02.2024 and submitted the report and raised some observation as per below:-

1. There is no account of 2026 KL. Whereas, the effluent may either be directly disposed off after the ETP plant to MC sewer without evaporation to save cost of energy involved in evaporation.
2. There is possibility of unmetered water source from where the water is taken for processing activities but is not accounted in records.
3. RO is not functioning properly and efficiently and there are chances that the industry might be discharging its treated effluent without reusing in the process.
4. It is neither feasible not advisable to use treated effluent with such a high TDS of around 1300 ppm for boiler feed or for dyeing/washing process as it will affect the boiler infrastructure as well as affect the quality of product being manufactured by the industry.
5. The possibility of discharge of effluent through flexible pipe from ETP or RO plant can't be ruled out.
6. The industry is not treating whole of the effluent through RO plant and about 2026 KL of effluent was found unaccounted. Hence, the quantities of RO reject will be much more as compare to 658 KL as recorded by the industry.
7. The hazardous waste of cat. 33.1 were found scattered here & there and no record was maintained.
8. The industry has not provided proper display board outside the hazardous waste storage room as only a computerized paper is pasted there.
9. The industry has failed to submit any record of bills or documents to justify the regular and periodic maintenance of RO plant. Further, no bill regarding change of membrane or RO plant was produced.
10. The industry has not complied with the condition of consent for providing automatic dosing arrangement for optimum chemical / coagulants in its ETP instead of manual system.
11. It has been apprehended that domestic effluent of the industry might be discharged into sewer through toilets.

The industry is not complying with the conditions of consent to operate granted under Water Act, 1974 and authorization granted under the Hazardous and other Waste Rules, 2016 of the Board.

Accordingly, the industry was issued notice u/s 33-A of the Water Act, 1974 as well as show cause notice for revocation of consent to operate under the Water Act, 1974 and revocation of authorization under the Hazardous and other Waste Rules, 2016 alongwith notice for imposition of EC with hearing before Chairman of the Board on 25.04.2024, wherein it was decided as under:

1. The consent to operate granted to the industry under the Water (Prevention & Control of Pollution) Act, 1974 and authorization granted under the Hazardous and other Waste (Management & Transboundary Movement) Rules, 2016 be revoked.
2. The directions u/s 33-A of the Water (Prevention & Control of Pollution) Act, 1974 be confirmed for closure of the industry and disconnection of electric connection.

In the meanwhile, the industry had applied for consent to operate under the Water (Prevention & Control of Pollution) Act, 1974 through OCMMS alongwith request for restoration of electric connection stating that the industry has been lying disconnected/closed for 12 months and has made compliance of the observations/violations. The industry was granted consent under the Water Act, 1974 dated 14.04.2025 valid upto 13.07.2025 alongwith restoration of electric connection temporarily for 3 months with special condition that committee of officers of the Board will be constituted to verify the compliances made by the unit w.r.t violations observed during visit on 02.02.2024. The committee shall submit report within one month.

In view of observations made by the Hon'ble National Green Tribunal vide order dated 01.04.2025, the matter was considered by Competent Authority of the Board and observed that it is imperative that the Board shall issue a fresh notice to industry disclosing therein the findings of the Excise and Taxation Department, the findings of the inspection team, recommendations of the EC verification committee and all other material which is found against the industry and imposition of Environmental Compensation with an opportunity of hearing before the Competent Authority of the Board.

In view of above, the industry was issued notice for imposition of Environmental Compensation as damage caused to the environment with hearing before the Chairman of the Board on 06.05.2025.

Sh. Rishi Jethi, Proprietor of industry attended the hearing and submitted a written reply which was taken on record. He submitted that :-

1. The instant reply is being filed by them to the Show Cause Notice dated 24.04.2025 issued by the Punjab Pollution Control Board. That the said show cause notice dated 24.04.2025 has been issued by PPCB allegedly in furtherance of the order dated 01.04.2025 passed by the Hon'ble National Green Tribunal in Appeal No. 37 of 2024 titled as M/s Sumit Knit Fab vs. Punjab Pollution Control Board & Ors. That vide the said order the Hon'ble National Green Tribunal set aside the order dated 24.07.2024 issued by PPCB inter-alia imposing EC to the tune of Rs. 6,42,25,000/- for the period of violation 01.04.2005 to 25.04.2019. Relevant portion of the order dated 01.04.2025 passed by the Hon'ble National Green Tribunal.

   "In the light of the facts discussed above, we are clearly of the view that impugned order dated 24.07.2024 passed by PSPCB is unsustainable, being in violation of principles of natural justice and also having travelled beyond the facts which were disclosed to appellant in the show cause notice and at the time of personal hearing.

   Appeal is accordingly allowed. The impugned order dated 24.07.2024 is hereby set aside. Pending IAs stand disposed of accordingly.

   However, this order shall not preclude the respondent PSPCB from passing a fresh order after giving due opportunity of hearing to appellant and in accordance with law including compliance of principles of natural justice and the observations made in this judgment."

2. By way of the notice under reply, PPCB has proposed to impose EC on the undersigned industry for the period spanning from 2004 to 2019, on the alleged grounds of operating without a valid Consent to Operate and for purportedly discharging untreated effluent into the sewer. It is, however, pertinent to note that the said Show Cause Notice does not specify the amount or quantum of Environmental Compensation proposed to be levied upon the undersigned industry. Further, the show cause notice also fails to provide in detail the recommendations of the EC verification committee which earlier finalized the EC amounting to Rs. 6,42,25,000/-. The report of the Excise and Taxation Department

including the bills submitted by the business rival and the report of the inspection committee have also not been provided to them.

Relevant submissions on behalf of them are:

A. That the violation period has wrongly been stated to be 2004 to 2019. That except the alleged report of the Excise and taxation Department, there is nothing on record to show that the undersigned was carrying on the work of dyeing and washing from the year 2004-2019 and that there was actual violation on part of the undersigned herein. A perusal of the said report would reflect that the said matter originated only after the filing of a complaint by Mr. Sunil Verma (proprietor of M/s Megaline dyeing and finishing house), who is a competitor and a business rival of the undersigned herein, with both parties specializing in indigo washing. In 2019, when the undersigned established his dyeing and washing machinery, Sh. S.L. Verma approached the undersigned, requesting an increase in the rate for dyeing operations to equalize customer traffic. The undersigned refused to do the same, and since then, Sh. S.L. Verma has pursued a campaign against the undersigned by filing various frivolous complaints against his unit. Furthermore, Sh. S.L. Verma enjoys the support of political bigwigs who are for extraneous considerations complicit in efforts to completely undermine the undersigned's business.

B. That further the perusal of the said report would also show that the same has been made based upon the two invoices submitted by Mr. Sunil Verma. The report allegedly states that: This shows that both the parties were engaged in business and has duly has duly accounted the transactions in their returns....From the above it may be concluded that Sumit Knit Fab having TIN 03422010923 is doing dying in year 2009-10.' At the outset it is relevant to mention herein that the report nowhere mentions that the undersigned was engaged in the work of dyeing from the year 2004-2019 as alleged by the Board and the same simply states the year as 2009-10. Further, the report is completely unreliable as it is in totality based only upon two invoices that too submitted by a person who is a competitor and a business rival of the undersigned herein. As would be clear from the report it simply states based on two invoices that the undersigned was engaged in the business of dyeing with one inker Knits India Pvt. Ltd. That the best evidence available with the Board are these two bills 18.08.2009 and 14.08.2009 and the conclusion drawn by the excise department in its report dated 13.05.2024 states that the deduction claimed by the industry is 40 % which is a category as per Section 2(zu) of the PVAT Act, 2005 and Rule 15(4) thereof for dyeing named as sweater O/D washing in the said bills. One of the important fact that has been overlooked is that deduction in the category Section 2(zu) of the PVAT Act, 2005 and Rule 15(4) is the same for dyeing as well as washing i.e. 40%. Hence, from this no conclusion can be drawn in so far as the industry doing dyeing process in the year 2009-10 is concerned. Further, the report appears to be a procured one by the business competitor of the undersigned herein Sh. Sunil Verma who is the complainant in the present case before the Board and a politically connected and influential person.

C. That the answering industry was established in the year 2003. From its inception in 2003 until the year 2018, the industry was primarily engaged in the business of manufacturing and re-selling knitted fabric. During this period, the undersigned industry procured dyeing chemicals and outsourced any required dyeing processes to third-party units, as part of its manufacturing operations. However, over time, the undersigned industry began to receive multiple complaints from its clientele regarding the substandard quality of dyeing in the final product. It was observed that the third-party units to whom dyeing work was outsourced often employed inferior or substandard dyes, including low-grade imported dyes (such as cheaper Chinese variants), resulting in poor quality output and dissatisfaction among customers. In order to address these quality concerns

and enhance customer satisfaction while simultaneously reducing operational costs to remain viable in a highly competitive market—the undersigned industry began procuring in special cases for important clients dyeing chemicals directly from the wholesale market at lower rates and subsequently provided the same to the dyer for use in dyeing its own fabrics. Copy of bills evidencing that the undersigned used to outsource the work of dyeing (job-work) are attached herewith as Appendix-1. That the undersigned has already submitted before the Board as well as before the Hon'ble National Green Tribunal that in special cases for sustaining clients in the business who wanted quality dyeing for their garments, the industry, though rarely, used to purchase dyes and used to get job work done from outside dyeing industries and the purpose of giving them good quality dyes was so that the customers do not complain of poor quality dyeing due to use of cheaper Chinese dyes used by such outside dyeing units. That the undersigned had started installation of machinery for the purpose of dyeing and washing only from December 2018 and the copy of the bills of machinery purchased from December 2018 onwards are attached herewith as Appendix-2(Colly).

D. The invoices cited in the report are for dyes the undersigned bought to provide to the dyer, not for dyeing activities carried out by the undersigned. Furthermore, there is no evidence of dyeing equipment/machinery or dyes being found at the undersigned's premises before 2019. That there are no photographs and no inspection report of the Board on record stating that either dye or dye equipment's were found in the premises of the undersigned industry during the period 2004-2018 and there cannot be any such photographs or report as the undersigned was only carrying out the work of knitted fabric from 2003 till 2018. It is important to mention herein that the officers from the Board have in routine all through been visiting the industry and no one ever saw any dyeing machine installed, nor there is any report where any officer of the Board post inspection has reported dyeing process being undertaken in the undersigned industry. That merely because dyes were purchased (though rarely) by the undersigned, for which the undersigned has already submitted that it used to purchase the same for the purpose of outsourcing the work of dyeing, the Board can in no manner claim that the work of dyeing was carried out in the premises of the undersigned Industry. That the Board cannot make the undersigned herein liable to pay Environment Compensation in absence of any dyeing process having been undertaken or any cogent proof such as inspection report, photographs and further that too based only on two purchase invoices only.

E. That from 2003 till the year 2019, the unit of the undersigned was a Green Category Industry and was engaged only in manufacturing/resale of knitted cloth and it was only in the year 2019 when the scope of work of the industry was changed to washing and dyeing. That no machinery for the process of dyeing was installed before the year 2019 when the industry started establishing the dyeing process along with ZLD. That the same can be corroborated from letter dated 09.02.2021 issued by the Municipal Corporation stating that the effluent discharge connection of the undersigned unit has been regularized only from 09.04.2019. Copy of the letter dated 09.02.2021 is attached herewith as Appendix-3. Further, a letter dated 17.02.2021 was also issued by the Office of Assistant Commissioner State Tax, Ludhiana-3 which specifically states that as per the record, the firm was registered on the VAT portal w.e.f 31 May 2005 for manufacturing/resale of Knitted Cloth (copy enclosed). Moreover, the purchase invoices related to the purchase of dyeing unit machinery/equipment reflects that the firm was involved in dying operations in YF 2019-20". Copy of the letter dated 17.02.2021 issued by the Office of Assistant Commissioner State Tax, Ludhiana-3 is attached herewith as Appendix-4.

F. That the undersigned herein submitted an application dated 18.11.2024 to the Deputy/Assistant Commissioner, CGST Division, Ludhiana along with the bills, invoices,

ledgers, balance sheet etc. That in response to the application dated 18.11.2024, a letter dated 20.11.2024 has been issued by the office of the Deputy/Assistant Commissioner, CGST Division, Ludhiana stating that: This is to certify that M/s Sumit Knit Fab, 38 Industrial Area Extension, Ghorewali Road Ludhiana falls under the jurisdiction Range V, CGST Division, Ludhiana. They have installed Dyeing Unit in FY 2018-19 and machinery in this regard was purchased from the period 01.12.2018 to 17.09.2020. They have commenced production after 13.05.2019 as per the Certificate issued by Punjab Pollution Control Board, Zonal Office -1, Ludhiana. The details Suppliers from whom said machinery has been purchased reflect in the GSTR 2A for the Financial Years 2018-19, 2019-20 and 2020-21.' Copy of the application dated 18.11.2024 submitted by the undersigned herein and the letter dated 20.11.2024 issued by the office of the Deputy/Assistant Commissioner, CGST Division, Ludhiana is attached herewith as Appendix-5(Colly).

G. It is crucial to highlight that the PPCB only initiated inspections and issued notices or directions starting in 2019. Before this year, no notices or directions were issued by the Board because the washing and dyeing operations began only in 2019. If the industry in question had been engaged in washing and dyeing since 2003, it raises the question of why PPCB was unaware of these activities and why no action was taken against the industry for 15 years until the first inspection occurred in 2019. That since the scope of work of the undersigned industry was changed to washing and dyeing only in the year 2019, there arises no question of the violation period to be calculated from 2004.

H. The facts without any doubt establish that the present show cause notice under reply has been issued under the influence of Sh. Sunil Verma, the complainant and a competitor of our industry. Further, the show cause notice is totally based on assumptions and surmises alone and not on any evidence whatsoever regarding dyeing process being carried out prior to 2019.

I. Further, as already submitted above, the undersigned industry started the work of washing and dyeing only in the year 2019. It is imperative to mention herein that the process of washing and dyeing was started by the undersigned only after obtaining Consent to Operate from PPCB. That the very first CTO under the Air (Prevention & Control of Pollution) Act, 1981 and under the Water (Prevention & Control of Pollution) Act, 1974 was granted to the undersigned industry on 13.05.2019 and was valid upto 12.11.2019. Copy of the Consent to Operate under the Air (Prevention & Control of Pollution) Act, 1981 and under the Water (Prevention & Control of Pollution) Act, 1974 both dated 13.05.2019 are attached herewith as Appendix-6(Colly). That as per the CTO the undersigned industry had the permission to discharge the treated effluent into the sewer after treatment in Effluent Treatment Plant. That accordingly the effluent was discharged into the Sewer only after treatment in the Effluent Treatment Plant. That the undersigned duly paid charges towards discharge of treated effluent in sewer to the Municipal Corporation and the bills of the same are attached herewith as Appendix-7.

J. That it is imperative to mention herein that undersigned has always been conscious of its duty and responsibility towards the environment at large and therefore had started working towards achieving Zero Liquid Discharge (ZLD) in the year 2020 itself. That based on the efforts of the undersigned industry, PPCB granted renewed Consent to operate dated 03.03.2020 under the Water (Prevention & Control of Pollution) Act, 1974 which was valid till 12.05.2020 and the same had a specific condition that the industry shall install & commission the ZLD as per undertaking given by it. That the Consent to Operate under the Air Act, 1981 was also renewed by PPCB. Copy of renewed Consent to Operate dated 03.03.2020 both under Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981 are attached herewith as Appendix-8. That despite rigorous efforts ZLD could not be fully commissioned due to the then prevailing Covid-19 pandemic due to which the CTO was again renewed by the

Board on 24.07.2020 (valid till 23.01.2021) with recycling of treated effluent upto 50% if water after UF-RO and remaining 35 KLD to be discharged into sewer. Copy of renewed Consent to Operate dated 24.07.2020 both under Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981 are attached herewith as Appendix-9. That the consents were further renewed by the Board on 03.03.2021 having validity till 02.09.2021. Copy of renewed Consent to Operate dated 03.03.2021 both under Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981 are attached herewith as Appendix-10.

K. That after rigorous and continued efforts, the undersigned was finally successful in achieving Zero Liquid Discharge. That PPCB after conducting its due diligence and only after being satisfied that the industry has obtained ZLD, granted renewed Consent to Operate dated 25.08.2021 to the undersigned industry and the same was valid till 20.06.2025. Copy of renewed Consent to Operate dated 25.08.2021 both under Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981 are attached herewith as Appendix-11. That it is in the humble submission of the undersigned industry that since August 2021 i.e. when the industry achieved ZLD, no trade effluent whatsoever is being discharged into the municipal sewer. Copy of the feasibility report of the Effluent Treatment Plant installed in the premises of the undersigned Industry prepared by a qualified engineer from Thapar University is attached annexed herewith as Appendix-12. It is also important to mention herein that time and again directions have been issued by the Board as well as other concerned authorities to large and medium scale dyeing units to achieve ZLD. That those directions having been issued only with respect to large and medium scale industries and do not apply to the undersigned Industry as the undersigned industry is a small-scale unit. However, the undersigned Industry being an environment conscious unit achieved ZLD.

L. That vide letter dated 25.05.2022, the undersigned informed the Municipal Corporation that the industry has achieved Zero Liquid Discharge and hence requested for disconnection of municipal sewer with respect to discharge of effluent. It was informed through this letter that as per the consent the industry shall continue to discharge domestic effluent into the municipal sewer. Copy of the letter dated 25.05.2022 is attached herewith as Appendix-13. That the same was served by hand in the office of the Municipal Corporation as would be clear from the receiving on the letter attached above. However, the Municipal Corporation failed to disconnect the municipal sewer connection, due to which the undersigned again submitted a request letter dated 24.06.2022 to the Municipal Corporation. Copy of the request letter dated 24.06.2022 is attached herewith as Appendix-14. That post submission of the aforementioned letter, the Municipal Corporation Ludhiana still did not come forward to disconnect the sewage connection for discharge of trade effluent of the undersigned industry and therefore the undersigned Industry itself closed the same by covering it with concrete cement. That, therefore, since the connection for discharge of treated effluent has been permanently closed in the year 2022 itself, there arises no question of discharge of effluent whether treated or untreated into the municipal sewer.

M. That the undersigned Industry has installed state of art technology Effluent Treatment Plant for the treatment of the trade effluent generated from the dyeing and washing process. That out of the treated effluent, 80% is reused in the process and 20% is evaporated and there is no discharge of treated effluent inside or outside the industry premises. Copy of the Effluent treatment plant flow chart (working chart) and fresh water balance chart of the undersigned attached herewith as Appendix-15(Colly). Copy of photographs of the undersigned Industry are attached herewith as Appendix-16(Colly).

N. That the show cause notice under reply mentions about an inspection conducted by the officers of the Board on 03.01.2019 and it further continues to mention that the analysis

result of samples collected on 03.01.2019 were found to be beyond the prescribed parameters. At the outset, it is relevant to mention herein that the analysis report of the samples collected was never provided to the undersigned herein and the undersigned herein got hold of the same only vide the reply filed by PPCB before the Hon'ble National Green Tribunal in Appeal No. 37 of 2024. Further, samples were collected by the Board but the same were not divided into two parts even at the asking of the undersigned herein and therefore the same were collected in violation of Section 21 of the Water Act, 1974. It is imperative to mention herein that the undersigned was in the process of stabilizing the operation of dyeing and washing when the inspection was conducted on 03.10.2019. As already submitted in the previous paragraphs, the undersigned was engaged only in the manufacturing and reselling of knitted fabric prior to the year 2019. It was only in the year 2019 that the undersigned started the work of dyeing and washing by installing the requisite machinery. It is imperative to mention herein that after 2019 several inspections were conducted by the Board and no sample has ever failed and the Board has time to time renewed the Consent granted to the undersigned industry. That the samples were collected by the officers of the Board on 20.09.2023. That as per the analysis report dated 03.10.2023 of samples collected on 20.09.2023 all parameters were found to be within the prescribed limits. Copy of the analysis report dated 03.10.2023 is attached herewith as Appendix-17.

O. It is also important to mention herein that it was in the year 2021 when the undersigned industry successfully achieved Zero Liquid Discharge and has been operating on ZLD ever since then. With respect to high value of TDS it is imperative to mention herein that the industry is engaged mainly in washing of denim indigo garments which are thicker than the normal fabric. These require water having TDS upto 2000 mg/ Ltr. In case the TDS is less, extra salt is required to be added so as to bring the TDS upto 2000 mg/ Ltr. Therefore, the water having higher TDS is good for the fabric being dyed by the undersigned industry. It is important to mention herein that the high value of TDS is in no manner effecting or causing degradation to the surrounding environment as the treated effluent is being re-used in the process and no effluent is discharged into the municipal sewer.

P. That on 02.02.2024, the undersigned Industry was visited by the Committee constituted by the Board for inspection on a complaint received to the Board submitted by SL. Verma through Sh. Sant Balbir Singh Seechewal MP. That during the inspection samples were collected by the officials of the said committee from Outlet of the ETP leading to UF Feed, from final RO1 and RO2 permeate leading to storage tank, from Outlet of overhead tank where Fresh Water + RO permeate is taken and Final RO reject leading to evaporator. However, the samples so collected by the Committee were not divided into two parts even at the asking of the undersigned Industry, which is a clear violation of Section 21 of the Water Act. It is imperative to mention herein that the committee thoroughly investigated the sewer connections (domestic) of the undersigned Industry, however, no sewer samples whatsoever were taken by the Committee. Further, it is also relevant to point out that no bye-pass of trade effluent was found by the Committee.

Q. It is imperative to mention herein that the report of the inspection carried out by the Committee on 02.02.2024 was never served upon the undersigned herein. That the undersigned came to know about the observations of the committee only vide show cause notice dated 19.04.2024 issued by PPCB. That it was on the receipt of the show cause notice dated 19.04.2024 that the undersigned herein approached the Board and paid charges for obtaining the analysis report of the samples collected by the Committee on 02.02.2024 and the inspection report of the committee. It is imperative to mention herein that the Board only provided the analysis report of the samples collected by the Committee and failed to provide the inspection report. That the undersigned herein got hold of the inspection report only when PPCB filed its reply before the Hon'ble National

Green Tribunal in Appeal No. 37 of 2024. That as per the analysis report dated 16.02.2024 of samples collected on 02.02.2024, all the parameters were found to be within the prescribed limits except TDS.

R. That vide response dated 08.05.2024, the undersigned submitted para-wise compliance/response to the observations of the committee as mentioned in the show cause notice dated 19.04.2024. Copy of the reply dated 08.05.2024 submitted by the undersigned herein is attached herewith as Appendix-18. The point-vise reply to the observations of the committee in the inspection report is as under:

i. There is no account of 2026 KL. Whereas the effluent may either be directly disposed of after the ETP plant to MC sewer without evaporation to save cost of energy involved in evaporation:-

The total effluent received from Oct 2020 (date installation of RO unit) till April 2024 is 28254 KL. The liquid sludge collected from tube settlers etc. is about to 2-2.5% whereas the reject from UF membranes is supplied to feed tank to MEE. It is added that only the back wash from the UF membranes is supplied to the collection tank. The difference noted by the committee is only due to the liquid sludge of tube settlers and reject of the UF membrane. This fact might have been got omitted by the committee while making the observations. It is added that we will install EMF meter at UF reject as and when the industry is allowed to operate so that such observations may not arise in future.

ii. There is possibility of unmetered water source from where the water is taken for processing activities but is not accounted in records: -

This para is merely on presumption basis. It is submitted that our unit is only engaged for Washing & dyeing purpose. There is no other water source for obtaining water. It is added that our unit is independent unit and having no connectivity with any surrounding premises industries etc. The extra effluent calculated by the inspection committee has already been well explained at sub point (i) above.

iii. RO is not functioning properly and efficiently and there are chances that the industry might be discharging its treated effluent without reusing in the process:-

That the allegations qua the inefficient RO system installed at the undersigned Industry are completely false. It is pertinent to mention herein that the Board failed to take into consideration the fact that the undersigned has installed two Reverse Osmosis (RO) system to increase the recovery. That the capacity of the 1st RO system is 100 KLD and that of the second one is 40 KLD. That the average daily effluent at the inlet of the 1st RO system is 20-25 KLD. That for instance if we take the effluent at inlet of RO 1 as 20 KLD (average), the average treated effluent that goes directly to the process is 15 KLD (75% of 20) and the RO Reject is 5 KLD (average). That the RO reject of 5KLD from the first RO goes to the second RO. The average treated effluent that goes to the process directly from RO 2 is 3.75 KLD and the reject from RO 2 is 1.25 KLD. That therefore the average total treated effluent that goes back to the process is about 18.75 KLD out of the average 20 KLD effluent received at the inlet of RO 1. Therefore, the RO systems installed by the undersigned Industry work at an efficiency of 90%.

iv. It is neither feasible not advisable to use treated effluent with such a high TDS of around 1300 ppm for boiler feed or for dyeing/washing process as it will affect the boiler Infrastructure as well as affect the quality of product being manufactured by the industry: -

Our industry is engaged mainly in washing of denim indigo garments which are thicker than the normal fabric. These require the water having TDS upto 2000 mg/ Ltr. In case the TDS is less, we add extra salt to bring the TDS upto 2000 mg/ Ltr. Therefore, the water having TDS 1300 mg/ Ltr. or more is good for our fabric.

Regarding the feed quality water to the boiler it is submitted that we do not use ETP treated water for boiler. We use only ground water for the boiler.

v. The possibility of discharge of effluent through flexible pipe from ETP or RO plant can't be ruled out:-

This para is also merely on presumption basis. It is added that we don't use any flexible pipe for any purpose in our unit. We undertake that we have never used/will use any flexible pipe for any type of unauthorized discharge of treated/untreated water to any on-ground/underground or any type of water body.

vi. The industry is not treating whole of the effluent through RO plant and about 2026 KL of effluent was found unaccounted. Hence, the quantities of RO reject will be much more as compared to 658 KL as recorded by the industry:-

The total effluent received from October, 2020 (date installation of RO unit) till April 2024 is 28254 KL. The liquid sludge collected from tube settlers etc. is about to 2-2.5% whereas the reject from UF membranes is supplied to feed tank to MEE. It is added that only the back wash from the UF membranes is supplied to the collection tank. The difference noted by the committee is only due to the liquid sludge of tube settlers and reject of the UF membrane. This fact might have been got omitted by the committee while making the observations. It is added that we will install EMF meter at UF reject as and when the industry is allowed to operate so that such observations may not arise in future.

vii. The hazardous waste of cat. 33.1 were found scattered here & there and no record was maintained:-

It is submitted that we receive the chemicals in bags and plastic drums. The empty bags are stored in HW room and are sent to Nimbua Green Fields Dera Bassi. The liquid chemicals are received in drums. The price is paid for chemicals only. The empty drums are on returnable basis. We return all the empty drums to the supplier. Therefore, there is no record of the empty drums.

viii. The industry has not provided proper display board outside the hazardous waste storage room as only a computerized paper is pasted there:-

The display board has already been provided.

ix. The industry has failed to submit any record of bills or documents to justify the regular and periodic maintenance of RO plant. Further, no bill regarding change of membrane or RO plant was produced: -

It is submitted that our R.O. plant was purchased on 24.08.2020. The life of R.O. membranes is 3-5 years when operated 22-24 hours daily. Our plant works for about 12 hours daily. Thus, the life span of the membranes still exists and presently there is no requirement of replacement of the membranes. Regarding periodic maintenance, it is submitted that we daily backwash the membranes and perform descaling periodically. So there is no outside maintenance requirement for the R.O. plant. It is added that we are also attaching herewith the balance RO life evaluated by M/S Mahavir Enviro Consultants, Ludhiana for your ready reference. Therefore, the efficiency and treatment capacity of the system is quite sufficient.

x. The industry has not complied with the condition of consent for providing automatic dosing arrangement for optimum chemical/coagulants in its ETP instead of manual system:

Presently they are performing manual feeding of coagulants for reaction purpose. they will provide auto dosing as soon as the industry is allowed to operate.

5. That a perusal of the aforementioned observations of the Committee and the response by the undersigned would make it clear that the observations of the committee with respect to discharge of effluent into sewer, unmetered source of water include the

words —possibility, might, may either‖ which clearly indicate that the committee itself was not 100% sure about whether or not effluent is being discharged into the sewer and the observations so made are all figments of their wild imagination. That, therefore, the report of the committee is not conclusive and in no manner establishes that the undersigned industry is discharging effluent into the sewer. That the report being inconclusive ought not to be relied upon and made the basis of imposition of Environmental Compensation on an industry which is fully compliant and is successfully operating as ZLD.

T. That further, post the passing of the order dated 01.04.2025 passed by the Hon'ble National Green Tribunal in Appeal No. 37 of 2024 titled as M/s Sumit Knit Fab vs. Punjab Pollution Control Board & Ors. the Board has allowed the undersigned industry to operate and has also granted CTO dated 14.04.2025 valid upto 13.07.2025 along with restoration of electric connection temporarily for 3 months. It is important to mention herein that upon renewing operation, the undersigned has carried out certain upgradations in the working of the industry as pointed out by the committee that visited the industry on 02.02.2024. The undersigned has replaced the membrane of the RO – both Stage 1 RO and Stage 2 RO and a copy of the invoices for the purchase of the said membrane are attached herewith as Appendix-19. That the undersigned has also placed a purchase order for an additional evaporator of 2.5 KLD and the same shall be installed as soon as it is received. Copy of the purchase order along with Eway Bills are attached herewith as Appendix-20(Colly). Further, new flow meters have been installed by the undersigned – one at UF to RO intake and second one at UF backwash and reject. Copy of the purchase invoice for the said new flow meters along with photographs of their installation are collectively attached herewith as Appendix-21(Colly). That with regard to the observation of automatic dosing instead of manual, it is relevant to mention herein that the undersigned carries out the process of dyeing in batches and therefore the treatment in ETP is also in batches and not continuous. Therefore, it is not feasible to install automatic dosing, as also advised by various environment engineers consulted to by the undersigned herein.

U. That the Board should not proceed to levy any compensation amount unless it can base the same on some evidence of damage in the form of a deviation or deterioration in the environmental condition that can be assessed. That since the undersigned was engaged in the work of manufacturing and re-selling of knitted fabric from 2003 till 2018 and has started the work of dyeing and washing only in the year 2019 and in addition to it has successfully achieved ZLD since the year 2021, there arises no question of damage to the environment being caused by the undersigned in the operation of his unit. That further before any Environmental Compensation is imposed upon the undersigned industry it is incumbent upon PPCB to ascertain and determine the actual damage to the environment (if at all) caused by the industry of the undersigned and the amount which is necessary to rectify the damage. That PPCB should not base the imposition of EC upon stale inspection reports, an inconclusive committee report and some bills submitted by the business rival of the undersigned herein.

V. That the undersigned industry is fully conscious of its legal and moral responsibilities towards the protection and preservation of the environment and has, at all times, endeavored to operate strictly within the parameters prescribed under the applicable environmental laws, rules, and regulations. The undersigned industry has been consistently taking all necessary steps to ensure compliance with the directions, notifications, and guidelines issued from time to time by the Punjab Pollution Control Board (PPCB) and other concerned statutory authorities in relation to the prevention, control, and mitigation of water and air pollution. It is submitted that the answering industry has made substantial financial investments and infrastructural upgrades towards achieving Zero Liquid Discharge (ZLD)—an environmental benchmark which it

has successfully attained and maintained since the year 2021. Despite this demonstrated commitment to environmental compliance, the undersigned industry is presently facing severe financial hardship as a consequence of the closure of its operations, purportedly on grounds of environmental violations, which are unsupported by any dyeing process having been undertaken or any cogent, contemporaneous, or legally admissible evidence.

In light of the foregoing submissions, there is no material on record to substantiate the allegation that the undersigned industry was engaged in dyeing activities prior to the year 2019. Specifically, there is no report from the Punjab Pollution Control Board (PPCB), no evidence of dyeing machinery installed at the premises, and no photographic or documentary proof indicating the dyeing operations having been undertaken prior to 2019 simply because factually there was no dyeing process ever carried out before 2019. Accordingly, no Environmental Compensation imposition would be legally sustainable against the undersigned industry, and the show cause notice presently under reply is liable to be withdrawn by the PPCB.

The chair observed that the matter in question involves legal, technical and policy aspects. Further, considering the observations and orders of Hon'ble National Green Tribunal, the issue requires to be dealt in totality. Accordingly, the Chairman of the Board decided as under:

1. A committee comprising of following members shall be constituted for examining the matter in totality:
   a) Sh. Amrik Singh, SLO, PPCB, Patiala (Head of the Committee)
   b) Environmental Engineer (EC Verification Committee), HQ-1, PPCB, Patiala
   c) Environmental Engineer (HQ-2, Policy Section dealing with EC matters), PPCB, Patiala
   d) Environmental Engineer, Regional Office-1, Ludhiana (presenting officer and convener member)
2. The committee shall examine the orders of Hon'ble National Green Tribunal, reply submitted by the industry during hearing and the previous records pertaining to the matter. Committee shall go through the CPCB methodology, orders issued by Hon'ble Supreme Court/ National Green Tribunal from time to time in the matter of EC imposition, in-house protocol defined by the Board for imposing ECs and other relevant aspects related to the matter.
3. The committee shall submit a conclusive report with recommendations and draft orders for imposing environmental compensation, within one month positively.
4. Further decision for levying environmental compensation will be taken after receipt of reply from the committee as constituted above.

You are, therefore, requested to ensure the compliance of the hearing decisions within stipulated period and submit compliance to the Regional Office, Ludhiana, failing which action under the provisions of Pollution Control Laws shall be taken against the industry and its responsible person.

Add. Senior Environmental Engineer

Endst No. Dated

A copy of the above is forwarded to the Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana for information and necessary action. He is requested to send the compliance of hearing decisions in stipulated time period.

Add. Senior Environmental Engineer

ANNEXURE-R3/5

Effluent New 2025-26

PUNJAB POLLUTION CONTROL BOARD
CENTRAL LABORATORY

NABL Accredited & ISO 45001: 2018 (OH&S) certified Laboratory
WATER LAB. HEAD OFFICE: VATAVARAN BHAWAN, PATIALA, PUNJAB
Email: pplab.2010@gmail.com; Website www.ppcbonline.org

LiFE

TEST REPORT

Test Report Code	:	E-601-604
Report Issue Date	:	10.07.2025
Report Sent to (Name & Address)	:	M/s Sumit Knit Fab, B-3, Industrial Area-A, Ludhiana
Date of Sample Receipt	:	05.07.2025
Sample Registration No.	:	E-601-604
Sample Description	:	Effluent Sample
Type of Sample	:	Grab
Analysis Duration	:	05.07.2025 to 09.07.2025
Sampling Location	:	Inlet of ETP (E-601), Outlet of ETP After filtration(E-602), RO Permeate (E-603) & RO Reject(E-604)
Date of Sample Collection	:	04.07.2025
Name of Sample Collecting Officer	:	Er. Bhisham, EE, Er. Piyush Jindal, EE, Charan Singh, ASO & Dr. Sonam Dogra, JSO
Sampling Protocol	:	IS 17614 (Part-10): 2021
Sample Quantity	:	36.0 L
Sample Packing	:	Plastic Bottle & Glass Bottle

Test Results
(Water Quality Analysis)

Sr. No.	Test Parameters	Units	Result				Prescribed Standards Limit	Test Method
			Inlet of ETP	Outlet of ETP	RO Permeate	RO Reject		
1	pH Value	-	8.2	8.1	6.7	7.6	6.5-8.5	IS 3025 Part-11
2	Total Suspended Solids (TSS)	mg/l	680	<5	<5	<5	100	IS 3025 Part-17
3	Total Dissolved Solids (TDS)	mg/l	1240	471	100	3470	2100	IS 3025 Part-16
4	Chemical Oxygen Demand (COD)	mg/l	514	<5	<5	17	250	IS 3025 Part-58
5	Bio-Chemical Oxygen Demand (BOD)	mg/l	71	<5	<5	<5	30	IS 3025 Part-44
6	Total Chromium(T.cr)	mg/l	0.41	<0.1	<0.1	0.13	2.0	Apha-24th Ed. 3111-B

Remarks: The prescribed standards are as per EPA. However, if any stringent/other standards have been imposed by the Board, the same shall prevail

---End of Report---

ANNEXURE-R3/6

PUNJAB POLLUTION CONTROL BOARD

Website:- www.ppcb.gov.in

Office Dispatch No : **OCMMS/CTO(Water)/2025/006537** | **Registered/Speed Post** | **Date:**

Industry Registration ID: *R19LDH3616701* | **Application No :** *28847375*

To,

Rishi Jethi
3-b, Indl. Area A Extn., Ghore Wali Road,
Ludhiana,Punjab-141010

Subject: **Grant of 'Consent to Operate'an outlet u/s 25/26 of Water (Prevention & Control of Pollution) Act, 1974 for discharge of effluent.**

With reference to your application for obtaining 'Consent to Operate' an outlet for discharge of the effluent u/s 25/26 of Water (Prevention & Control of Pollution) Act, 1974, you are, hereby, authorized to operate an industrial unit fordischarge of the effluent(s) arising out of your premises subject to the Terms and Conditions as mentioned in this Certificate.

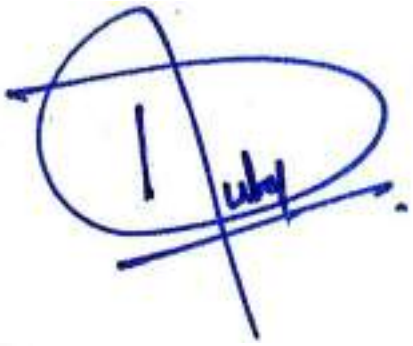
1. Particulars of Consent to Operate under Water Act, 1974 granted to the industry

Consent to Operate Certificate No.	*CTOW/Fresh/LDH1/2025/28847375*
Date of issue :	*10/07/2025*
Date of expiry :	*09/09/2025*
Certificate Type :	*Fresh*

2. Particulars of the Industry

Name & Designation of the Applicant	*Rishi Jethi, (Proprietor)*
Address of Industrial premises	*Sumit Knit Fab,* *3-b, Indl. Area A Extn., Ghore Wali Road,,* *Ludhiana East,Ludhiana I-141010*
Capital Investment of the Industry	*128.56 lakhs*
Category of Industry	*Red*
Type of Industry	*1040-Yarn / Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and coloring*
Scale of the Industry	*Small*
Office District	*Ludhiana I*
Consent Fee Details	-
Raw Materials(Name with quantity per day)	*GARMENT FOR WASHING AND DYEING @3000Numbers/Day* *DETERGENT/SOAP @15Kgs/day* *DYES AND CHEMICALS @15Kgs/day*
Products (Name with quantity per day)	*WASHED AND DYED GARMENT S @3000Numbers/Day*
By-Products, if any,(Name with quantity per day)	-
Details of the machinary and processes	*As per application form*

Details of the Effluent Treatment Plant	*The industry has installed ETP based on ZLD followed by RO system for treatment of trade effluent.*
Mode of Disposal	*Trade Effluent @ 75.0 KLD - RO reject @ 7.5 KLD - discharged through evaporator and Permeate from RO1, RO2 @ 67.5 KLD recycled in process* *Domestic Effluent @ 0.7 KLD - Into sewer after septic tank*
Standards to be achieved under Water(Prevention & Control of Pollution) Act, 1974	*As prescribed by MoEF&CC/CPCB/PPCB*

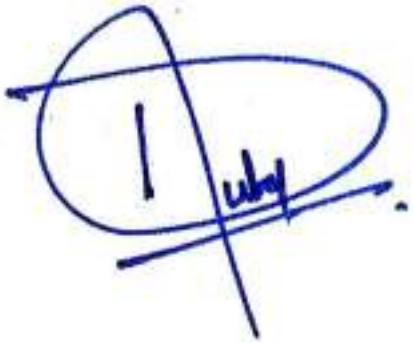


10/07/2025

(Rubal Goyal)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

Endst. No.: **Dated:**

A copy of the above is forwarded to the following for information and necessary action please:
Environmental Engineer, Punjab Pollution Control Board, Regional Office-I, Ludhiana



10/07/2025

(Rubal Goyal)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

TERMS AND CONDITIONS

A. GENERAL CONDITIONS

1. This consent is not valid for getting power load from the Punjab State Power Corporation Limited or for getting loan from the financial institutions.
2. The industry shall apply for renewal/further extension in validity of consent atleast two months before expiry of the consent.
3. The industry shall ensure that the effluent discharging through the authorized outlet shall confirm to the prescribed standards as applicable from time to time.
4. The industry shall plant minimum of three suitable varieties of trees at the density of not less than 1000 trees per hectare all along the boundary of the industrial premises.
5. The achievement of the adequacy and efficiency of the effluent treatment plant/pollution control devices/re-circulation system installed shall be the entire responsibility of the industry.
6. The industry shall ensure that the Hazardous Wastes generated from the premises are handled as per the provisions of the Hazardous Wastes(Management, Handling and Trans boundary Movement) Rules, 2008 as amended time to time , without any adverse effect on the environment, in any manner
7. The responsibility to monitor the effluent discharged from the authorized outlet and to maintain a record of the same rests with the industry. The Board shall only test check the accuracy of these reports for which the industry shall deposit the samples collection and testing fee with the Board as and when required.
8. The industry shall submit balance sheet of every financial year to the concerned Regional Office by 30th June of every year.
9. The industry shall submit a yearly certificate to the effect that no addition/up-gradation/ modification/ modernization has been carried out during the previous year otherwise the industry shall apply for the varied consent.
10. During the period beginning from the date of issuance and the date of expiration of this consent, the applicant shall not discharge floating solids or visible foam.
11. Any amendments/revisions made by the Board in the tolerance limits for discharges shall be applicable to the industry from the date of such amendments/revisions.
12. The industry shall not change or alter the manufacturing process(es) so as to change the quality and/or quantity of the effluents generated without the written permission of the Board.
13. Any upset conditions in the plant/plants of the factory, which is likely to result in increased effluent and/or result in violation of the standards lay down by the Board shall be reported to the Environmental Engineer, Punjab Pollution Control Board of concerned Regional Office immediately failing which any stoppage and upset conditions that come to the notice of the Board/its officers, will be deemed to be intentional violation of the conditions of consent.
14. The industry shall provide terminal manhole(s) at the end of each collection system and a manhole upstream of final outlet (s) out of the premises of the industry for measurement of flow and for taking samples.
15. The industry shall for the purpose of measuring and recording the quantity of water consumed and effluent discharged, affix meters of such standards and at such places as approved by the Environmental Engineer, Punjab Pollution Control Board of the concerned Regional Office.
16. The industry shall maintain record regarding the operation of effluent treatment plant i.e. record of quantity of chemicals and energy utilized for treatment and sludge generated from treatment so as to satisfy the Board regarding regular and proper operation of pollution control equipment.
17. The industry shall provide online monitoring equipmentï¿½s for the parameters as decided by concerned Regional Office with the effluent treatment plant/air pollution control devices installed, if applicable.
18. The pollution control devices shall be interlocked with the manufacturing process of the industry.
19. The authorized outlet and mode of disposal shall not be changed without the prior written permission of the Board.
20. The industry shall comply with the conditions imposed by the SEIAA / MOEF in the environmental clearance granted to it as required under EIA notification dated14/9/06, if applicable.
21. The industry shall obtain and submit Insurance cover as required under the Public Liability Insurance Act, 1991.
22. The industry shall not use any unauthorized out-let(s) for discharging effluents from its premises. All unauthorized outlets, if any, shall be connected to the authorized outlet within one month from the date of issue of this consent.

23. The industry shall make necessary arrangements for the monitoring of effluent being discharged by the industry and shall monitor its effluents:-

    (i) Once in Year for Small Scale Industries.

    (ii) Four in a Year for Large/Medium Scale Industries.

    (iii) The industry will submit monthly reading/ data of the separate energy meter installed for running of effluent treatment plant/re-circulation system to the concerned Regional Office of the Board by the 5th of the following month.

24. The industry shall provide electromagnetic flow meters at the source of water supply, at inlet/outlet of effluent treatment plant within one month and shall maintain the record of the daily reading and submit the same to the concerned Regional Office by the 5th of the following month.

25. The Board reserves the right to revoke this consent at any time in case the industry is found violating any of the conditions of this consent and/or the provisions of Water (Prevention & Control of Pollution) Act, 1974 as amended from time to time.

26. The issuance of this consent does not convey any property right in either real or personal property, or any exclusive privileges, nor does it authorize any injury to private property or any invasion of personal rights, nor any infringement of Central, State or Local Laws or Regulations.

27. The consent does not authorize or approve the construction of any physical structures or facilities for undertaking of any work in any natural watercourse.

28. Nothing in this consent shall be deemed to neither preclude the institution of any legal action nor relieve the applicant from any responsibilities, liabilities or penalties to which the applicant is or may be subjected under this or any other Act.

29. The industry shall make necessary and adequate arrangements to hold back the effluent in case of failure of septic tank.

30. The diversion or bye pass of any discharge from facilities utilized by the applicant to maintain compliance with the terms and conditions of this consent is prohibited except.

    (i) Where unavoidable to prevent loss of life or some property damage or

    (ii) Where excessive storm drainage or run off would damage facilities necessary for compliance with terms and conditions of this consent. The applicant shall immediately notify the consent issuing authority in writing of each such diversion or bye-pass.

31. The industry shall ensure that no water pollution problem is created in the area due to discharge of effluents from its industrial premises.

32. The industry shall comply with the code of practice as notified by the Government/ Board for the type of industries where the siting guidelines/ code of practice have been notified.

33. Solids, sludge, filter backwash or other pollutant removed from or resulting from treatment or control of waste waters shall be disposed off in such a manner to prevent any pollutants from such materials from entering into natural water.

34. The industry shall re-circulate the entire cooling water and shall also re-circulate/reuse to the maximum extent the treated effluent in processes

35. The industry shall make necessary and adequate arrangements to hold back the effluent in case of failure of re-circulation system/ effluent treatment plant.

36. The industry shall make proper disposal of the effluent so as to ensure that no stagnation occurs inside and outside the industrial premises during rainy season and no demand period.

37. Where excessive storm water drainage or run off, would damage facilities necessary for compliance with terms and conditions of this consent, the applicant shall immediately notify the consent issuing authority in writing of each such diversion or bye-pass.

38. The industry shall submit a detailed plan showing therein the distribution system for conveying waste-water for application on land for irrigation along with the crop pattern for the year.

39. The industry shall ensure that the effluent discharged by it is toxicity free.

40. The industry shall not irrigate the vegetable crops with the treated effluents which are used/ consumed as raw.

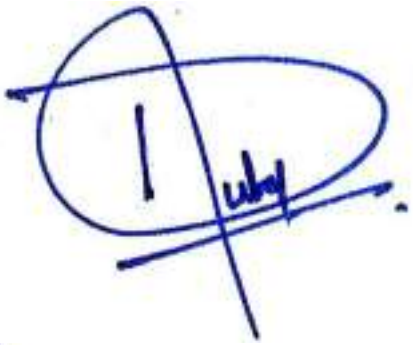
41. Drains causing oil & grease contamination shall will be segregated. Oil & grease trap shall be provided to recover oil & grease from the effluent.

42. The industry shall establish sufficient number of piezometer wells in consultation with the concerned Regional Office, of the Board to monitor the impact on the Ground Water Quantity due to the industrial operations, and the monitoring shall be submitted to the Environmental Engineer of the concerned Regional Office by the 5th of every month.

43. The industry shall ensure that its production capacity & quantity of trade effluent do not exceed the quantity mentioned in the consent and shall not carry out any expansion without the prior permission/NOC of the Board.

B. SPECIAL CONDITIONS

This consent will be subject to reports received from Committees formed to verify the compliance made by the unit and for examining imposition of EC and the industry is bound to comply with any direction issued by Hon'ble NGT/CPCP/PPCB in future.



10/07/2025

(Rubal Goyal)
Environmental Engineer

For & on behalf

of

(Punjab Pollution Control Board)

PUNJAB POLLUTION CONTROL BOARD

E-648-B, Focal Point, Phase-5, Ludhiana

Website:- www.ppcb.gov.in

Office Dispatch No : **OCMMS/CTO(Air)/2025/006538**	**Registered/Speed Post**	**Date:**

Industry Registration ID:	*R19LDH3616701*	**Application No :**	*28847374*

To,

Rishi Jethi
3-b, Indl. Area A Extn., Ghore Wali Road,
Ludhiana,Punjab-141010

Subject: **Grant of 'Consent to Operate' u/s 21 of Air (Prevention & Control of Pollution) Act, 1981 for discharge of emissions arising out of premises.**

With reference to your application for obtaining 'Consent to Operate' u/s 21 of Air (Prevention & Control of Pollution) Act, 1981, you are hereby, authorized to operate an industrial unit for discharge of the emission(s) arising out of your premises subject to the Terms and Conditions as mentioned in this Certificate.

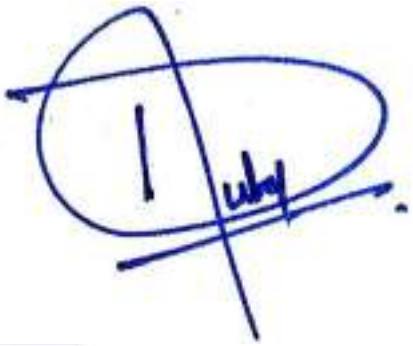
1. Particulars of Consent to Operate under Air Act, 1981 granted to the industry

Consent to Operate Certificate No.	*CTOA/Fresh/LDH1/2025/28847374*
Date of issue :	*10/07/2025*
Date of expiry :	*09/09/2025*
Certificate Type :	*Fresh*

2. Particulars of the Industry

Name & Designation of the Applicant	*Rishi Jethi, (Proprietor)*
Address of Industrial premises	*Sumit Knit Fab,* *3-b, Indl. Area A Extn., Ghore Wali Road,,* *Ludhiana East,Ludhiana I-141010*
Capital Investment of the Industry	*128.56 lakhs*
Category of Industry	*Red*
Type of Industry	*1040-Yarn / Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and coloring*
Scale of the Industry	*Small*
Office District	*Ludhiana I*
Consent Fee Details	-
Raw Materials (Name with Quantity per day)	*GARMENT FOR WASHING AND DYEING @ 3000 Numbers/Day* *DETERGENT/SOAP @ 15 Kgs/day* *DYES AND CHEMICALS @ 10 Kgs/day*
Products (Name with Quantity per day)	*WASHED AND DYED GARMENTS @ 3000 Numbers/Day*

By-products, if any, (Name with Quantity per day)	-
Details of the machinery and process	*As per application form*
Quantity of fuel required (in TPD) and capacity of boilers/ Furnace/Thermo heater etc.	*WOOD @ 1.2 Metric Tonnes/Day for baby boiler* *HSD @ 20 ltr/day for D.G set*
Type of Air Pollution Control Devices to be installed	*D.G set is equipped with canopy*
Stack height provided with each boiler/thermo heater/Furnace etc.	*Stack of adequate height provided as per norms of the Board*
Sources of emissions and type of pollutants	*1 no. wood-fired baby boiler* *1 no. DG set 62 KVA Capacity*
Standards to be acheived under Air(Prevention & Control of Pollution) Act, 1981	*As prescribed by the PPCB /CPCB / MoEF & CC*



10/07/2025

(Rubal Goyal)
Environmental Engineer

For & on behalf

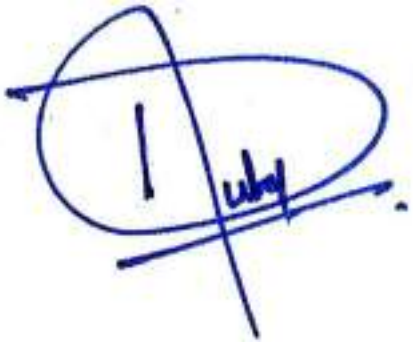
of

(Punjab Pollution Control Board)

Endst. No.: **Dated:**

A copy of the above is forwarded to the following for information and necessary action please:

Environmental Engineer, Punjab Pollution Control Board, Regional Office-I, Ludhiana



10/07/2025

(Rubal Goyal)
Environmental Engineer

For & on behalf

of

(Punjab Pollution Control Board)

TERMS AND CONDITIONS

A. GENERAL CONDITIONS

1. This consent is not valid for getting power load from the Punjab State Power Corporation Ltd. or for getting loan from the financial institutions.
2. The industry shall apply for renewal /extension of consent at least two months before expiry of the consent.
3. The industry shall not violate any of the norms prescribed under the Air (Prevention & Control of Pollution) Act, 1981, failing which, the consent shall be cancelled / revoked.
4. The achievement of adequacy and efficiency of the air pollution control devices installed shall be the entire responsibility of the industry
5. The authorized fuel being used shall not be changed without the prior written permission of the Board.
6. The industry shall not discharge any fugitive emissions. All gases shall be emitted through a stack of suitable height, as per the norms fixed by the Board from time to time.
7. The industry shall provide port-holes, platforms and/or other necessary facilities as may be required for collecting samples of emissions from any chimney, flue or duct or any other outlets.

   Specifications of the port-holes shall be as under:-

   i) The sampling ports shall be provided atleast 8 times chimney diameter downstream and 2 times upstream from the flow disturbance. For a rectangular cross section the equivalent diameter (De) shall be calculated from the following equation to determine upstream, downstream distance:-

   De = 2 LW / (L+W)

   Where L= length in mts. W= Width in mts.

   ii) The sampling port shall be 7 to 10 cm in diameter
8. The industry shall put display Board indicating environmental data in the prescribed format at the main entrance gate.
9. The industry shall discharge all gases through a stack of minimum height as specified in the following standards laid down by the Board.

(i) Stack height for boiler plants

S.NO.	Boiler with Steam Generating Capacity	Stack heights
1.	*Less than 2 ton/hr.*	9 meters or 2.5 times the height of neighboring building which ever is more
2.	*More than 2 ton/hr. to 5 ton/hr.*	12 meters
3.	*More than 5 ton/hr. to 10 ton/hr*	15 meters
4.	*More than 10 ton/hr. to 15 ton/hr*	18 meters
5.	*More than 15 ton/hr. to 20 ton/hr*	21 meters
6.	*More than 20 ton/hr. to 25 ton/hr.*	24 meters
7.	*More than 25 ton/hr. to 30 ton/hr.*	27 meters
8.	*More than 30 ton/hr.*	30 meters or using the formula H = 14 Qg0.3or H = 74 (Qp)0.24 Where Qg = Quantity of SO2 in Kg/hr. Qp = Quantity of particulate matter in Ton/day.

Note : Minimum Stack height in all cases shall be 9.0 mtr. or as calculated from relevant formula whichever is more.

(ii) For industrial furnaces and kilns, the criteria for selection of stack height would be based on fuel used for the corresponding steam generation.

(iii) Stack height for diesel generating sets:

Capacity of diesel generating set	Height of the Stack	
0-50 KVA	Height of the building	+ 1.5 mt
50-100 KVA	-do-	+ 2.0 mt.
100-150 KVA	-do-	+ 2.5 mt.
150-200 KVA	-do-	+ 3.0 mt.
200-250 KVA	-do-	+ 3.5 mt.
250-300 KVA	-do-	+ 3.5 mt.

For higher KVA rating stack height H (in meter) shall be worked out according to the formula:

$$H = h+0.2 (KVA)0.5$$

where h = height of the building in meters where the generator set is installed.

10. The pollution control devices shall be interlocked with the manufacturing process of the industry to ensure its regular operation.

11. The existing pollution control equipment shall be altered or replaced in accordance with the directions of the Board, and no pollution control equipment or chimney shall be altered or as the case may be erected or re-erected except with the prior approval of the Board.

12. The industry will provide canopy and adequate stack with the D.G sets so as to comply with the provision of notification No GSR-371 E dated 17-5-2002(amended from time to time) issued by MOEF under Environment (Protection) Act, 1986.

13. The Govt. of Punjab, Department of Science, Technology & Environment vide its notification no.4/46/92-3ST/2839 dt. 29/12/1993 has put prohibition on the use of rice husk as fuel after 1.4.1995 except the following:-

ï¿½In the form of briquettes and use of rice husk in fluidized bed combustion.So the industry shall make the necessary arrangement to comply with the above notification.ï¿½

14. The industry shall submit balance sheet of every financial year to the concerned Regional Office by 30th June of every year

15. That the industry shall submit a yearly certificate to the effect that no addition / up-gradation/ modification/ modernization has been carried out during the previous year otherwise the industry shall apply for the varied consent.

16. a) The industry shall ensure that at any time the emission do not exceed the prescribed emissions standards laid down by the Board from time to time for such type of industry /emissions.

    b) The industry shall ensure that the emissions from each stack shall conform to the following emission standards laid down by the Board in respect of the Industrial Boilers.

Steam Generating capacity A.	*Required particulate matter B.*	
Area upto 5 Km from Other than the periphery of I and Class-II town	*Other than 'A' class*	
Less than 2 ton/hr.	800 mg/NM3	1200 mg/NM3
2 ton to 10 ton/hr.	500 mg/NM3	1000 mg/NM3
Above 10 ton to 15 ton/hr	350 mg/NM3	500 mg/NM3
Above 15 ton/hr	150 mg/NM3	150 mg/NM3

All emissions normalized to 12% carbon dioxide.

17. The industry shall ensure that the Hazardous Wastes generated from the premises are handled as per the provisions of theHazardous Waste (Management, Handling and Transboundary Movement) Rules, 2008, without any adverse effect on the environment, in any manner.

18. The air pollution control equipments shall be kept at all time in good running condition and;

(i) All failures of control equipments.

(ii) The emissions of any air pollutant into the atmosphere in excess of the standards lay down by the Board occurring or being apprehended to occur due to accident or other unforeseen act or event. 'Shall be intimated through fax to the concerned Regional Office as well as to the Director of Factories, Punjab, Chandigarh as required under rule 10 of the Punjab State Board for the Prevention and Control of Air Pollution Rules, 1983'.

19. The industry shall plant minimum of three suitable varieties of trees at the density of not less than 1000 trees per hectare all along the boundary of the industrial premises.

20. The industry shall submit a site emergency plan approved by the Chief Inspector of Factories, Punjab as applicable.

21. The industry shall comply with the conditions imposed by the SEIAA/MOEF in the Environmental Clearance granted to it as required under EIA notification dated 14/9/06, if applicable.

22. The industry shall make necessary arrangements for the monitoring of stack emissions and shall get its emissions analyzed from lab approved / authorized by the Board:-

(i) Once in Year for Small Scale Industries.

(ii) Twice/thrice/four time in a Year for Large/Medium Scale Industries.

23. The industry shall maintain the following record to the satisfaction of the Board :-

(i) Log books for running of air pollution control devices or pumps/motors used for it.

(ii) Register showing the result of various tests conducted by the industry for monitoring of stack emissions and ambient air.

(iii) Register showing the stock of absorbents and other chemicals to be used for scrubbers.

24. The industry will install the separate energy meter for running pollution control devices and shall maintain record with respect to operation of air pollution control device so as to the satisfy the Board regarding the regular operation of air pollution control device and monthly reading / record may be sent to the Board by the fifth of the following month.

25. The industry shall provide online monitoring system as applicable, for in stack emission and shall maintain the record of the same for inspection of the Board Officers.

26. The Board reserves the right to revoke the consent granted to the industry at any time, in case the industry is found violating the provisions of Air (Prevention & Control of Pollution) Act, 1981 as amended from time to time.

27. The industry shall comply with any other conditions laid down or directions issued in due course by the Board under the provisions of the Air (Prevention & Control of Pollution) Act, 1981.

28. Nothing in this consent shall be deemed to neither preclude the institution of any legal action nor relieve the applicant from any responsibilities, liabilities or penalties to which the applicant is or may be subjected to under this or any other Act.

29. Any amendments/revisions made by the Board/CPCB/MOEF in the emission/stack height standards shall be applicable to the industry from the date of such amendments/revisions.

30. The industry shall dispose off its solid waste generated by the burning of fuel in an Environmentally Sound Manner within the premises/outside as approved by the Board, to avoid public nuisance and air pollution problem in the area.

31. The industry shall ensure that no air pollution problem or public nuisance is created in the area due to the discharge of emissions from the industry.

32. The industry shall provide adequate arrangement for fighting the accidental leakage/discharge of any air pollutant/gas/ liquids from the vessels, mechanical equipment's etc, which are likely to cause environmental pollution.

33. The industry shall not change or alter the manufacturing process(es) and fuel so as to change the quality/quantity of emissions generated without the prior permission of the Board.

34. The industry shall earmark a land within their premises for disposal of boiler ash in an environmentally sound manner, and / or the industry shall make necessary arrangements for proper disposal of fuel ash in a scientific manner and shall maintain proper record for the same, if applicable.

35. The industry shall obtain and submit Insurance cover under the Public Liability Insurance Act, 1991.

36. The industry shall provide proper and adequate air pollution control arrangements for control emission from its fuel handling area, if applicable.

37. The industry shall comply with the code of practice as notified by the Government/Board for the type of industries where the siting guidelines / Code of Practice have been notified.

38. The industry shall not cause any nuisance/traffic hazard in vicinity of the area

39. The industry shall ensure that the noise & air emission from D.G. sets do not exceed the standards prescribed for D.G. sets by the Ministry of Environment & Forests, New Delhi.

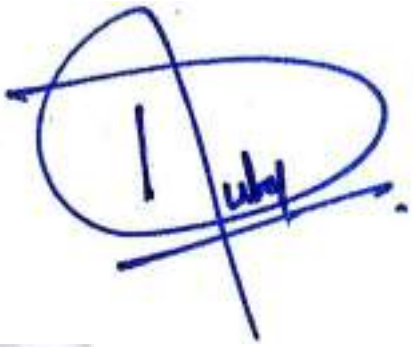
40. The industry shall ensure that there will not be significant visible dust emissions beyond the property line

41. The industry shall provide adequate and appropriate air pollution control devices to contain emissions from handling, transportation and processing of raw material & product of the industry.

42. The Industry shall ensure that its production capacity does not exceed the capacity mentioned in the consent and shall not carry out any expansion without the prior permission / NOC of the Board.

B. SPECIAL CONDITIONS

This consent will be subject to reports received from Committees formed to verify the compliance made by the unit and for examining imposition of EC and the industry is bound to comply with any direction issued by Hon'ble NGT/CPCP/PPCB in future.



10/07/2025

(Rubal Goyal)
Environmental Engineer

For & on behalf

of

(Punjab Pollution Control Board)

ANNEXURE-R3/7

ਪੰਜਾਬ ਪ੍ਰਦੂਸ਼ਣ ਰੋਕਥਾਮ ਬੋਰਡ
PUNJAB POLLUTION CONTROL BOARD

LiFE Lifestyle for Environment

Tel. 0161-4678789 www.ppcb.punjab.gov.in email:ppcbro1@yahoo.com

No./R.O/LDH-I/....1048.. Speed Post Dated .26/8/25

To

M/s Sumit Knit Fab, 3-B,
Industrial Area-A, Extension Ghore Wall Road,
Ludhiana

Sub: Regarding Complaint received from S.L Verma, Proprietor, M/s Megaline Dyeing and Finishing works, D-292, Phase -8, Focal Point, Ludhiana.

In reference to subject cited matter, please find enclosed a copy of complaint received from S.L Verma, Proprietor, M/s Megaline Dyeing and Finishing works, D-292, Phase -8, Focal Point, Ludhiana for your kind pursual please. The matter has been considered by competent authority and it has been decided as under:

1. To seek explanation about the purchase of dyeing machinery in the year 2004-05 and 2005-06 from M/s Vetech Equipment, 370, Industrial Area-A, Ludhiana.
2. M/s Sumit Knit Fab, Ludhiana be asked to explain other relevant facts as mentioned in the complaint submitted by Sunil Verma.

You are requested to submit reply within 07 days, please.

DA /- As above

Environmental Engineer

Endst. No. ..... **Date.....**

A copy of the above is forwarded to the Senior Environmental Engineer, Punjab Pollution Control Board, Zonal Office-1, Ludhiana.

DA /- As above

— Sd —
Environmental Engineer

To,

The Chairperson,

Punjab Pollution Control Board,

Patiala

Subject: Complaint against M/S Sumit Knit Fab for Illegal Operations and Request for Verification of Dyeing Machinery Purchase Bills

Respected Madam,

I, S.L. Verma, proprietor of M/S Megaline Dyeing and Finishing Works, am writing to bring to your attention a longstanding issue regarding the illegal operations of M/S Sumit Knit Fab, located at 3-A, Textile Colony, Industrial Area A, Ludhiana. As the primary complainant in this case since 2018, I have been pursuing this matter diligently.

Based on the complaint and purchase bills submitted by me, the Sales Tax Department has confirmed in writing that M/S Sumit Knit Fab has been operating without necessary permissions since 2005. Consequently, the Punjab Pollution Control Board (PPCB) imposed an Environmental Compensation (EC) of **Rs. 6.42 crore** on the unit for illegal operation from **01.04.2005 to 25.04.2019.** It is also informed that a part from this further environmental compensation of **Rs. 91.55 lakh** from **26.04.2019 to 29.04.2024** was also imposed on the industry for physical violations like non-operation of RO system, defunct evaporator and non-efficient operation of ETP observed by committee of senior officer of the Board headed by Er. R.K Ratra, Chief Environmental Engineer.

Although the unit appealed to the National Green Tribunal (NGT), which directed the Board to re-impose EC after hearing the unit. However, the then Chairman of the Board pressurized and allowed the unit to operate without obtaining EC, in clear violation of the law. This not only lead to damage on Government Revenue but also caused severe environmental damage by allowing a violating unit to operate without following norms.

***M/S Sumit Knit Fab has purchased dyeing machinery from M/S Vetech Equipment, Ludhiana, in 2004-05 and 2005-06. A detailed audit report from the Excise Department is attached for your reference. I request that you issue a letter to verify the purchase details of the dyeing machinery with M/S Vetech Equipment, specifically to confirm the year of purchase by M/S Sumit Knit Fab. This verification will help establish the facts on record.**

Furthermore, I would like to highlight the following critical aspects:

1. ***Reverse Osmosis (RO) System:*** The RO system provided by the unit is non-functional, as noted by the committee headed by Chief Engineer Dh R.K. Ratra, which visited the factory in 2024.

2. ***Evaporator:*** The evaporator installed is inadequate, with a height significantly less than the required **30 feet** for proper dispersion of gases. I request that your officers verify the actual height of the evaporator. (Also enclosed herewith the actual evaporator images of **20KLD** another unit)

3. ***Boiler Capacity:*** The unit has a boiler with a capacity of **900 Kgs,** which is insufficient to sustain the dyeing process and provide steam for evaporation.

4. ***Dyeing Machinery Capacity:*** The unit has installed dyeing machinery with a discharge capacity of **331KLD**, whereas it only has consent for **75 KLD.**

5. ***Environmental Hazard:*** The unit is discharging approximately **300 KLD** of raw, colored, and toxic effluent into the sewer, posing a significant environmental hazard.

6. ***Record Manipulation:*** The unit is manipulating records, which can be verified at any time.

7. **Storage capacity of untreated as well as treated effluent:-** For RO operate in any circumstance, storage capacity of minimum **24 to 48** hours is required. The industry do not have any such capacity and RO cannot perform at all.

8. No biological of sufficient capacity system has been installed by the unit.

***The unit is located in a factory of around 500 sq yards. In case the unit has to operate the dyeing process fully, this much space is required only for boiler as well as fuel storage. As such, you can very well imagine, what the industry is doing at this scale and creating a complete eye wash because it is not feasible to install and operate completely efficient ZLD, it clearly indicates that the industry is using some other alternative methods to dispose the generated effluent instead of operating ZLD system.**

I have attached all relevant proofs to support my claims. I request that you take strict action in this matter, as the government is committed to upholding the truth, which has already been established. I look forward to justice being served.

Regards,

S.L. Verma

Proprietor, M/S Megaline Dyeing and Finishing Works

D-292, Phase-8, Focal Point, Ludhiana

Attachments: Audit Report from Excise Department and all supporting proofs

CC:

- Member Secretary, PPCB

- Chief Engineer, PPCB, Ludhiana

-Zonal Office - 1

-Regional Office - 1

GSTIN 03ABEPJ2175J3ZT

98723 23343

SUMIT KNIT FAB

3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)
Email: sumitknitfab@yahoo.com

Dated: 23.09.2025

To,

The Environmental Engineer RO.1,

Punjab Pollution Control Board,

E-648, Phase 5, Focal Point

Ludhiana, Punjab.

Sub: Reply on behalf of undersigned dyeing unit i.e. M/s Sumit Knit Fab to the notice/letter dated 26.08.2025 issued by the Punjab Pollution Control Board.

Sir,

The instant reply is being filed by the undersigned dyeing industry i.e. M/s Sumit Knit Fab located at B-3, Industrial Area-A, Extension, Ludhiana to the notice/letter dated 26.08.2025 issued by the Punjab Pollution Control Board (hereinafter referred to as "***PPCB***").

1. At the outset it is relevant to mention herein that the complaint is by Mr. Sunil Verma (proprietor of M/s Megaline dyeing and finishing house), who is a competitor and a business rival of the undersigned herein, with both parties specializing in indigo washing. In 2019, when the undersigned established his dyeing and washing machinery, Sh. S.L. Verma approached the undersigned, requesting an increase in the rate for dyeing operations to equalize customer traffic. The undersigned refused to do the same, and since then, Sh. S.L. Verma has pursued a campaign against the undersigned by filing various frivolous complaints against his unit.

Rishi Jethi

GSTIN 03ABEPJ2175J3ZT

98723 23353

SUMIT KNIT FAB

3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)
Email: sumitknitfab@yahoo.com

2. Further, with respect to the Environment Compensation amounting to Rs. 6.42 crores for the period 01.04.2005 to 25.04.2019 levied vide order dated 24.07.2024, it is submitted that the same was set aside by the Hon'ble National Green Tribunal vide order dated 01.04.2025. The Hon'ble National Green Tribunal vide order dated 01.04.2025, issued the following directions:

> *39. In the light of the facts discussed above, we are clearly of the view that impugned order dated 24.07.2024 passed by PSPCB is unsustainable, being in violation of principles of natural justice and also having travelled beyond the facts which were disclosed to appellant in the show cause notice and at the time of personal hearing.*
>
> *40. Appeal is accordingly allowed. The impugned order dated 24.07.2024 is hereby set aside. Pending IAs stand disposed of accordingly.*
>
> *41. However, this order shall not preclude the respondent PSPCB from passing a fresh order after giving due opportunity of hearing to appellant and in accordance with law including compliance of principles of natural justice and the observations made in this judgment.*

3. It is respectfully submitted that from a bare perusal of the order dated 01.04.2025 passed by the Hon'ble National Green Tribunal in Appeal No. 37 of 2024 titled *M/s Sumit Knit Fab vs. Punjab*

Rishi Jethi

GSTIN 03ABEPJ2175J3ZT

98723 23363

SUMIT KNIT FAB

3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)
Email: sumitknitfab@yahoo.com

Pollution Control Board & Ors., it is evident that there was no specific direction issued by the Tribunal mandating the imposition of Environmental Clearance (EC) upon the undersigned, contrary to the incorrect allegations made by Sh. Sunil Verma in his complaint. The Tribunal had merely directed that the Board shall act strictly in accordance with the principles of natural justice and ensure that the undersigned is afforded a fair and reasonable opportunity of hearing. In compliance with the said order, the Board conducted due inspection of the industry of the undersigned and, being satisfied with the compliance, permitted the undersigned to continue its operations by granting Consent to Operate (CTO) dated 14.04.2025, valid up to 13.07.2025, and also ordered temporary restoration of electricity connection for a period of three months. Thus, the allegations raised by Sh. Sunil Verma are malafide, baseless and contrary to the actual directions and subsequent actions of the competent authority. Copy of the Consent to Operate (CTO) dated 14.04.2025 is attached herewith as **Appendix-1**.

4. Further, with respect to the Environment Compensation to the tune of Rs. 91.55 lacs for the period 26.04.2019, levied by the Board vide order dated 05.12.2024, the same is currently under challenge by way of an appeal bearing no. 14 of 2025 filed by the undersigned herein before the Hon'ble National Green Tribunal. The same is pending adjudication before the Hon'ble National Green Tribunal and is now listed for hearing on 18.11.2025.

5. That in response to the explanation sought by the Board in the notice/letter under reply regarding the alleged purchase of dyeing machinery in the years 2004-05 and 2005-06 from M/s Vetech Equipment, 370, Industrial Area-A, Ludhiana, it is submitted that the said allegation is

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not an independent finding of the Board but merely stems from the complaint filed by the business rival of the undersigned, namely Sh. Sunil Verma. The complainant has alleged that the undersigned purchased machinery during the said period and claims to have relied upon an audit report of the Excise Department, yet, significantly, no such audit report has been enclosed with the notice/letter under reply. The deliberate omission of such a crucial document has kept the undersigned in complete dark, thereby disabling him from presenting an effective and proper defence. In order to provide a meaningful response to the allegations raised, the undersigned ought to be supplied with a copy of the audit report as well as the relevant bills and documents allegedly relied upon by the complainant, since without access to these records, the allegations remain bald, unsubstantiated, and incapable of being addressed in a fair and just manner.

6. It is further submitted that it has consistently been the stand of the undersigned that from the year 2003 till 2019, the unit of the undersigned was categorized as a *Green Category industry* and was exclusively engaged in the activity of manufacturing/resale of knitted cloth, without any dyeing operations. It was only in the year 2019 that the scope of activities of the unit was expanded to include washing and dyeing, along with the installation of ZLD system, and only thereafter machinery for dyeing was procured and installed. This fact is duly corroborated by the letter dated 09.02.2021 issued by the Municipal Corporation, which clearly records that the effluent discharge connection of the undersigned's unit was regularized only from 09.04.2019 (**Appendix-2**). Further, a letter dated 17.02.2021 issued by the Office of the Assistant Commissioner, State Tax, Ludhiana-3 also confirms that the firm was registered on the VAT portal from 31.05.2005 for manufacturing/resale of knitted cloth and that the purchase invoices

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relating to dyeing machinery are reflected only in FY 2019-20 (**Appendix-3**). Moreover, in response to the application dated 18.11.2024 filed by the undersigned along with bills, invoices, ledgers, and balance sheets, the Office of the Deputy/Assistant Commissioner, CGST Division, Ludhiana has issued a letter dated 20.11.2024 certifying that dyeing machinery was purchased only during the period 01.12.2018 to 17.09.2020, and production commenced after 13.05.2019 as per the certificate issued by the Punjab Pollution Control Board (**Appendix-4 Colly**). Thus, it is abundantly clear that no dyeing machinery was installed prior to 2019, and any bills in possession of Sh. Sunil Verma, if at all, could only pertain to machinery for knitting operations and cannot by any stretch of imagination be construed as relating to dyeing machinery.

7. That there are no photographs and no inspection report of the Board on record stating that either dye or dye equipment's were found in the premises of the undersigned Industry during the period 2004-2018 and there cannot be any such photographs or report as the undersigned was only carrying out the work of knitted fabric from 2003 till 2018. It is important to mention herein that the officers from the Board have in routine all through visited the industry and no one ever saw any dyeing machine installed, nor there is any report where the officer of the Board post inspection reported dyeing process being undertaken in the undersigned industry. The complaint is thus nothing but a motivated attempt by a business rival to mislead the Board and harass the undersigned, despite the fact that the official record clearly negates such allegations.

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8. Further, in his complaint, Sh. Sunil Verma has alleged certain technical deficiencies in the operations of the undersigned's industry. The point-wise response to the said allegations is furnished herein below:

1. **Reverse Osmosis (RO) system – The RO system provided by the unit is non functional, as noted by the committee headed by Chief Engineer Sh R.K.Ratra , which visited the factory in 2024.**

That the allegations qua the inefficient RO system installed at the undersigned Industry are completely false. The undersigned has installed two Reverse Osmosis (RO) system to increase the recovery. That the capacity of the 1st RO system is 100 KLD and that of the second one is 40 KLD. That the average daily effluent at the inlet of the 1st RO system is 20-25 KLD. That for instance if we take the effluent at inlet of RO 1 as 20 KLD (average), the average treated effluent that goes directly to the process is 15 KLD (75% of 20) and the RO Reject is 5 KLD (average). That the RO reject of 5KLD from the first RO goes to the second RO. The average treated effluent that goes to the process directly from RO 2 is 3.75 KLD and the reject from RO 2 is 1.25 KLD. That therefore the average total treated effluent that goes back to the process is about 18.75 KLD out of the average 20 KLD effluent received at the inlet of RO 1. Therefore, the RO systems installed by the undersigned Industry work at an efficiency of 90%. Regarding periodic maintenance, it is submitted that we daily backwash the membranes and perform descaling periodically. It is important to mention herein that upon renewing operation, the undersigned has carried out certain upgradations in the working of the industry as pointed out by the committee that visited the industry on

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02.02.2024. The undersigned has replaced the membrane of the RO – both Stage 1 RO and Stage 2 RO and a copy of the invoices for the purchase of the said membrane are attached herewith as **Appendix-5**.

2. **Evaporators – The evaporator installed inadequate, with a height of significantly less than the required 30 feet for proper dispersion of gases. I request you to verify the height of evaporator (also enclosed herewith the actual evaporator images of 20 KLD}.**

It is submitted that the technical feasibility of the Effluent Treatment Plant (ETP) cum Zero Liquid Discharge (ZLD) system, including the evaporator plant, has already been duly submitted to the Board, and on the basis of the said feasibility report, the Board has granted Consent to Operate to the undersigned on two occasions, i.e., from 14.04.2025 to 13.07.2025 and thereafter from 10.07.2025 to 09.09.2025. In compliance with the directions of the Board, the undersigned has also added one new evaporator in addition to the existing ones, making the total three evaporators with specifications of 2'-6" diameter x 4'-2" height, which are sufficient to handle evaporation of RO reject up to 7.5 KLD at maximum. The system is adequate and presently functioning efficiently. Furthermore, the undersigned has placed a purchase order for an additional evaporator of 2.5 KLD capacity, which shall be installed immediately upon receipt. Copy of the said purchase order along with corresponding E-Way Bills is enclosed herewith as **Appendix-6 (Colly).**

3. **Boiler Capacity → The unit has a boiler capacity 900 kgs, which is insufficient to sustain the dyeing process and provide steam for evaporator.**

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It is submitted that the industry is equipped with a boiler of 800 kg/hour capacity. The total steam required for running the industry's processes, including machines heating and tumbler operations, has been calculated as 900 kg/day for 12 hours of operation, and 1,800 kg/day for 24 hours of continuous operation. The daily steam generation capacity of the boiler, based on 20 hours of operation, is 800 kg/hour × 20 hours/day = 16,000 kg/day. After accounting for the steam required for industrial processes (1,800 kg/day), the remaining steam available for the evaporator amounts to 14,200 kg/day. This capacity is more than adequate for running the evaporator and evaporating up to 7,500 liters of water per day, thereby confirming that the boiler and steam system are fully capable of meeting both process and wastewater treatment requirements efficiently.

4. **Dyeing machinery capacity- The unit has installed dyeing machinery with a discharge of 331 KLD. Where as it only has consent for 75 KLD.**

It is respectfully submitted that the industry is equipped with a total of six dyeing and washing machines, comprising four machines with a capacity of 150 kg each and two machines with a capacity of 100 kg each, designed to efficiently carry out the dyeing and washing processes. The unit was inspected by a team constituted by the Board vide letter no. 3049-52 dated 09.05.2025. During the inspection, the committee examined the working of the plant, including operational parameters of the machines, and based on their assessment, calculated the total water requirement for these six machines to be approximately 60–70 KLD. This assessment confirms that the water consumption of the industry is well within the

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permissible limits and that the infrastructure and operations of the unit are suitably designed to meet its production requirements without causing any environmental non-compliance.

5. **Environmental Hazard- The unit is discharging approximately 300 kld of raw , coloured and toxic effluent into sewer, posing a significant environmental hazard.**

That it is in the humble submission of the undersigned industry that since August 2021 i.e. when the industry achieved ZLD, no trade effluent whatsoever is being discharged into the municipal sewer. That the undersigned Industry has installed state of art technology Effluent Treatment Plant for the treatment of the trade effluent generated from the dyeing and washing process. That out of the treated effluent, 80% is reused in the process and 20% is evaporated and there is no discharge of treated effluent inside or outside the industry premises. Copy of the Effluent treatment plant flow chart (working chart) and fresh water balance chart of the undersigned attached herewith as **Appendix-7**. Copy of photographs of the undersigned Industry are attached herewith as **Appendix-8**.

6. **Record Manipulation → The unit is manipulating the records, which can be verified any time.**

It is submitted that water meters have been duly installed at all critical points, including fresh water intake, ETP treated process, permeate recycle, and evaporator, to ensure accurate measurement and monitoring. The records of the same are being meticulously maintained on a daily basis and were already verified and audited by the Board's inspection team during their visit in July 2025. Further, the data relating to water consumption, treatment, recycling,

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and evaporation is under regular supervision and monitoring by the RO-1 Office, Ludhiana. For ready reference, the records of the last three months are enclosed herewith as **Appendix-9.**

7. **Storage Capacity of Treated as well Untreated Effluent → For RO operate in any circumstances, storage capacity of minimum 24 to 48 hours required. Industry do not have any such capacity and RO cannot perform at all.**

It is respectfully submitted that the industry is equipped with a well-structured and adequately sized network of storage tanks to ensure smooth and efficient operation of the Effluent Treatment Plant (ETP) and Zero Liquid Discharge (ZLD) system. The detailed configuration of the tanks is as follows:

(i) three Equalisation Tanks for untreated effluent, each with a capacity of 25 KL, totalling 75 KL;

(ii) one Primary Tube Settler of 12 KL capacity;

(iii) one Bio Tank (MBBR) of 50 KL capacity;

(iv) one Secondary Tube Settler of 12 KL capacity;

(v) one Treated Water Tank of 3 KL;

(vi) one UF Feed Tank of 5 KL;

(vii) one RO 1 Feed Tank of 5 KL;

(viii) one RO 2 Feed Tank of 5 KL;

(ix) two RO Reject Tanks of 2 KL each; and

(x) RO Permeate Tanks of 5 KL and 10 KL (overhead).

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The design and capacity of these tanks ensure that the plant can operate efficiently, even in batch mode, without any operational constraints or disruption to the treatment process. This arrangement confirms the adequacy of storage infrastructure for handling effluent at every stage of treatment, from collection and settling to filtration, RO processing, and final reuse or evaporation.

8. **No biological of sufficient capacity system has been installed by the unit- The unit is located in a factory of around 500 sq yards. In case the unit has to operate the dyeing process fully, this much space is required only for boiler as well as fuel storage. As such, you can very well imagine, what the industry is doing at this scale and creating a complete eye wash because it is not feasible to install and operate completely efficient ZLD, it clearly indicates that the industry is using some other alternative methods to dispose the generated effluent instead of operating ZLD system.**

It is respectfully submitted that the Effluent Treatment Plant (ETP) along with the Zero Liquid Discharge (ZLD) system installed at the premises of the undersigned is functioning satisfactorily, and the test results of the treated water samples consistently confirm compliance with the prescribed environmental norms. The industry is situated on a total land area of 564 sq. yards with a built-up area of approximately 1,690 sq. yards, spread across the ground floor and two additional floors, which is adequate for the smooth functioning of a small-sized unit such as ours. The layout of the unit is organized in a manner that ensures optimum utilization of space and operational efficiency: (a) on the ground floor, the ETP,

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ZLD, boiler, and evaporator have been installed, (b) on the first floor, six washing and dyeing machines along with tumbler, hydro, and ozone machine are in operation, and (c) on the second floor, three tuning machines have been installed. This arrangement enables the unit to carry out production activities and simultaneously manage wastewater treatment effectively without any operational constraints. The adequacy of the built-up area, coupled with the proper installation and functioning of treatment systems, ensures that the unit is able to maintain compliance with environmental standards while continuing its production activities seamlessly.

9. In light of the above submissions, it is respectfully submitted that the complaint filed by Sh. Sunil Verma, a direct business competitor of the undersigned, is wholly motivated, baseless, and intended to harass the undersigned rather than address any genuine environmental or operational concerns. The record clearly establishes that the undersigned's unit has operated strictly within its lawful scope and complied with all statutory requirements, including the implementation and maintenance of a fully functional ETP/ZLD system. Allegations regarding improper purchase of dyeing machinery, technical deficiencies, environmental hazards, or record manipulation are conclusively refuted by documentary evidence from competent authorities, including the Municipal Corporation, the State Tax Department, and the CGST Division, as well as by independent inspections and approvals by the Board. The industry has upgraded and augmented its operations, including installation of additional evaporators, proper RO systems, and a boiler with sufficient capacity to meet operational needs, ensuring that treated effluent is reused and no discharge occurs outside the premises. The built-up area and

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layout of the unit are more than adequate to sustain production while maintaining full compliance with environmental norms, and all water usage and treatment records are meticulously maintained and monitored. Furthermore, the Hon'ble National Green Tribunal has already set aside the earlier EC order and permitted the Board to act only in accordance with the principles of natural justice, which has been duly followed, resulting in the grant of Consent to Operate and temporary restoration of electricity. The mandate of the present State Government is to help the Industrialisation and ease of doing business, whereas the Complainant being a chronic Complainant is attempting to influence the Board and act against a fully compliant industry having adequate and appropriate ETP/ZLD. Your good self is thus requested to look through the Complaint and understand the motive and malice of the Complainant. Given the above, it is respectfully prayed that the complaint of Sh. Sunil Verma, being wholly false, malicious, and unsupported by any factual or legal basis, be dismissed in its entirety, and the operations of the undersigned industry be allowed to continue without any undue interference, in the interest of justice, fairness, and industrial compliance.

For M/s Sumit Knit Fab

For SUMIT KNIT FAB
Rishi Jethi
Prop.

Read. 23/9/2025

(Rishi Jethi, Proprietor).

APPENDIX 1

PUNJAB POLLUTION CONTROL BOARD

Zonal Office-1, E-648-B, Focal Point, Phase-5, Ludhiana

Website:- www.ppcb.gov.in

Office Dispatch No : OCMMS/CTO(Water)/2025/003139 **Registered/Speed Post** **Date:**

Industry Registration ID: *R19LDH3616701* **Application No :** *28398691*

To,

Rishi Jethi
3-b, Indl. Area A Extn., Ghore Wali Road,
Ludhiana,Punjab-141010

Subject: **Grant of 'Consent to Operate'an outlet u/s 25/26 of Water (Prevention & Control of Pollution) Act, 1974 for discharge of effluent.**

With reference to your application for obtaining 'Consent to Operate' an outlet for discharge of the effluent u/s 25/26 of Water (Prevention & Control of Pollution) Act, 1974, you are, hereby, authorized to operate an industrial unit fordischarge of the effluent(s) arising out of your premises subject to the Terms and Conditions as mentioned in this Certificate.

1. Particulars of Consent to Operate under Water Act, 1974 granted to the industry

Consent to Operate Certificate No.	*CTOW/Fresh/LDH1/2025/28398691*
Date of issue :	*14/04/2025*
Date of expiry :	*13/07/2025*
Certificate Type :	*Fresh*

2. Particulars of the Industry

Name & Designation of the Applicant	*Rishi Jethi, (Proprietor)*
Address of Industrial premises	*Sumit Knit Fab, 3-b, Indl. Area A Extn., Ghore Wali Road,. Ludhiana East,Ludhiana I-141010*
Capital Investment of the Industry	*127.47 lakhs*
Category of Industry	*Red*
Type of Industry	*1040-Yarn / Textile processing involving any effluent/emission generating processes including bleaching, dyeing, printing and coloring*
Scale of the Industry	*Small*
Office District	*Ludhiana I*
Consent Fee Details	
Raw Materials(Name with quantity per day)	*GARMENT FOR WASHING AND DYEING @3000Numbers/Day DETERGENT/SOAP @15Kgs/day DYES AND CHEMICALS @10Kgs/day*
Products (Name with quantity per day)	*WASHED AND DYED GARMENTS @3000Numbers/Day*
By-Products, if any,(Name with quantity per day)	-
Details of the machinary and processes	*As per application form*

Details of the Effluent Treatment Plant	*The industry has installed ETP based on ZLD followed by RO system for treatment of trade effluent*
Mode of Disposal	*Trade Effluent @75.0 KLD - RO reject @ 7.5 KLD discharged through evaporator and Permeate from RO1, RO2 @ 67.5 KLD recycled in process* *Domestic Effluent @0.7 KLD - Into sewer after septic tank*
Standards to be achieved under Water(Prevention & Control of Pollution) Act, 1974	*As prescribed by the PPCB /CPCB / MoEF & CC*

15/04/2025

(Pardeep Balu)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

Endst. No.: **Dated:**

A copy of the above is forwarded to the following for information and necessary action please:

The Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana for information and necessary action.

15/04/2025

(Pardeep Balu)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

TERMS AND CONDITIONS

A. GENERAL CONDITIONS

1. This consent is not valid for getting power load from the Punjab State Power Corporation Limited or for getting loan from the financial institutions.
2. The industry shall apply for renewal/further extension in validity of consent atleast two months before expiry of the consent.
3. The industry shall ensure that the effluent discharging through the authorized outlet shall confirm to the prescribed standards as applicable from time to time.
4. The industry shall plant minimum of three suitable varieties of trees at the density of not less than 1000 trees per hectare all along the boundary of the industrial premises.
5. The achievement of the adequacy and efficiency of the effluent treatment plant/pollution control devices/re-circulation system installed shall be the entire responsibility of the industry.
6. The industry shall ensure that the Hazardous Wastes generated from the premises are handled as per the provisions of the Hazardous Wastes(Management, Handling and Trans boundary Movement) Rules, 2008 as amended time to time , without any adverse effect on the environment, in any manner
7. The responsibility to monitor the effluent discharged from the authorized outlet and to maintain a record of the same rests with the industry. The Board shall only test check the accuracy of these reports for which the industry shall deposit the samples collection and testing fee with the Board as and when required.
8. The industry shall submit balance sheet of every financial year to the concerned Regional Office by 30th June of every year.
9. The industry shall submit a yearly certificate to the effect that no addition/up-gradation/ modification/ modernization has been carried out during the previous year otherwise the industry shall apply for the varied consent.
10. During the period beginning from the date of issuance and the date of expiration of this consent, the applicant shall not discharge floating solids or visible foam.
11. Any amendments/revisions made by the Board in the tolerance limits for discharges shall be applicable to the industry from the date of such amendments/revisions.
12. The industry shall not change or alter the manufacturing process(es) so as to change the quality and/or quantity of the effluents generated without the written permission of the Board.
13. Any upset conditions in the plant/plants of the factory, which is likely to result in increased effluent and/or result in violation of the standards lay down by the Board shall be reported to the Environmental Engineer, Punjab Pollution Control Board of concerned Regional Office immediately failing which any stoppage and upset conditions that come to the notice of the Board/its officers, will be deemed to be intentional violation of the conditions of consent.
14. The industry shall provide terminal manhole(s) at the end of each collection system and a manhole upstream of final outlet (s) out of the premises of the industry for measurement of flow and for taking samples.
15. The industry shall for the purpose of measuring and recording the quantity of water consumed and effluent discharged, affix meters of such standards and at such places as approved by the Environmental Engineer, Punjab Pollution Control Board of the concerned Regional Office.
16. The industry shall maintain record regarding the operation of effluent treatment plant i.e. record of quantity of chemicals and energy utilized for treatment and sludge generated from treatment so as to satisfy the Board regarding regular and proper operation of pollution control equipment.
17. The industry shall provide online monitoring equipment¡¿½s for the parameters as decided by concerned Regional Office with the effluent treatment plant/air pollution control devices installed, if applicable.
18. The pollution control devices shall be interlocked with the manufacturing process of the industry.
19. The authorized outlet and mode of disposal shall not be changed without the prior written permission of the Board.
20. The industry shall comply with the conditions imposed by the SEIAA / MOEF in the environmental clearance granted to it as required under EIA notification dated14/9/06, if applicable.
21. The industry shall obtain and submit Insurance cover as required under the Public Liability Insurance Act, 1991.
22. The industry shall not use any unauthorized out-let(s) for discharging effluents from its premises. All unauthorized outlets, if any, shall be connected to the authorized outlet within one month from the date of issue of this consent.

23. The industry shall make necessary arrangements for the monitoring of effluent being discharged by the industry and shall monitor its effluents:-

    (i) Once in Year for Small Scale Industries.

    (ii) Four in a Year for Large/Medium Scale Industries.

    (iii) The industry will submit monthly reading/ data of the separate energy meter installed for running of effluent treatment plant/re-circulation system to the concerned Regional Office of the Board by the 5th of the following month.

24. The industry shall provide electromagnetic flow meters at the source of water supply, at inlet/outlet of effluent treatment plant within one month and shall maintain the record of the daily reading and submit the same to the concerned Regional Office by the 5th of the following month.

25. The Board reserves the right to revoke this consent at any time in case the industry is found violating any of the conditions of this consent and/or the provisions of Water (Prevention & Control of Pollution) Act, 1974 as amended from time to time.

26. The issuance of this consent does not convey any property right in either real or personal property, or any exclusive privileges, nor does it authorize any injury to private property or any invasion of personal rights, nor any infringement of Central, State or Local Laws or Regulations.

27. The consent does not authorize or approve the construction of any physical structures or facilities for undertaking of any work in any natural watercourse.

28. Nothing in this consent shall be deemed to neither preclude the institution of any legal action nor relieve the applicant from any responsibilities, liabilities or penalties to which the applicant is or may be subjected under this or any other Act.

29. The industry shall make necessary and adequate arrangements to hold back the effluent in case of failure of septic tank.

30. The diversion or bye pass of any discharge from facilities utilized by the applicant to maintain compliance with the terms and conditions of this consent is prohibited except.

    (i) Where unavoidable to prevent loss of life or some property damage or

    (ii) Where excessive storm drainage or run off would damage facilities necessary for compliance with terms and conditions of this consent. The applicant shall immediately notify the consent issuing authority in writing of each such diversion or bye-pass.

31. The industry shall ensure that no water pollution problem is created in the area due to discharge of effluents from its industrial premises.

32. The industry shall comply with the code of practice as notified by the Government/ Board for the type of industries where the siting guidelines/ code of practice have been notified.

33. Solids, sludge, filter backwash or other pollutant removed from or resulting from treatment or control of waste waters shall be disposed off in such a manner to prevent any pollutants from such materials from entering into natural water.

34. The industry shall re-circulate the entire cooling water and shall also re-circulate/reuse to the maximum extent the treated effluent in processes

35. The industry shall make necessary and adequate arrangements to hold back the effluent in case of failure of re-circulation system/ effluent treatment plant.

36. The industry shall make proper disposal of the effluent so as to ensure that no stagnation occurs inside and outside the industrial premises during rainy season and no demand period.

37. Where excessive storm water drainage or run off, would damage facilities necessary for compliance with terms and conditions of this consent, the applicant shall immediately notify the consent issuing authority in writing of each such diversion or bye-pass.

38. The industry shall submit a detailed plan showing therein the distribution system for conveying waste-water for application on land for irrigation along with the crop pattern for the year.

39. The industry shall ensure that the effluent discharged by it is toxicity free.

40. The industry shall not irrigate the vegetable crops with the treated effluents which are used/ consumed as raw.

41. Drains causing oil & grease contamination shall will be segregated. Oil & grease trap shall be provided to recover oil & grease from the effluent.

42. The industry shall establish sufficient number of piezometer wells in consultation with the concerned Regional Office, of the Board to monitor the impact on the Ground Water Quantity due to the industrial operations, and the monitoring shall be submitted to the Environmental Engineer of the concerned Regional Office by the 5th of every month.

43. The industry shall ensure that its production capacity & quantity of trade effluent do not exceed the quantity mentioned in the consent and shall not carry out any expansion without the prior permission/NOC of the Board.

15/04/2025

(Pardeep Balu)
Environmental Engineer
For & on behalf
of
(Punjab Pollution Control Board)

PUNJAB

APPENDIX 2

ਦਫਤਰ ਕਾਰਜਕਾਰੀ ਇੰਜੀਨੀਅਰ-ਓਐਂਡਐਮ, ਜੋਨ-ਬੀ, ਨਗਰ ਨਿਗਮ ਲੁਧਿਆਣਾ।

ਵੱਲ

ਸੀਨੀਅਰ ਵਾਤਾਵਰਣ ਇੰਜੀਨੀਅਰ,
ਪੰਜਾਬ ਪਲੂਸ਼ਨ ਕੰਟਰੋਲ ਬੋਰਡ,
ਜੋਨਲ ਆਫਿਸ-I, ਲੁਧਿਆਣਾ।

ਨੰ. 1133/XEN/OAM/B ਮਿਤੀ: 09/07/2021

ਵਿਸ਼ਾ: **Violation of the provision of the Water (Prevention & Control of Pollution) Act, 1974 – M/s Sumit Knit Fab, B-3, Industrial Area-A, Extention, Ludhiana.**

ਹਵਾਲਾ: ਪੱਤਰ ਨੰ. 162-63 ਮਿਤੀ 11-01-2021 ਦੇ ਸਬੰਧ ਵਿੱਚ।

ਉਪਰੋਕਤ ਵਿਸ਼ੇ ਤੇ ਹਵਾਲੇ ਅਧੀਨ ਪ੍ਰਾਪਤ ਹੋਏ ਪੱਤਰ ਦੇ ਸਬੰਧ ਵਿੱਚ ਦੱਸਿਆ ਜਾਂਦਾ ਹੈ ਕਿ M/s Sumit Knit Fab, B-3, Industrial Area-A, Extention ਦਾ ਡਿਸਪੋਜਲ ਚਾਰਜ਼ਜ਼ ਦਾ ਕੁਨੈਕਸ਼ਨ ਨਗਰ ਨਿਗਮ ਦੇ ਰਿਕਾਰਡ ਅਨੁਸਾਰ ਜੀ8 ਨੰ. 17/14823 ਮਿਤੀ 09-04-2019 ਨੂੰ ਆਈ.ਡੀ ਨੰ. 15993 ਰਾਹੀਂ ਰੈਗੂਲਰ ਕੀਤਾ ਗਿਆ ਹੈ ਜੀ।

ਕਾਰਜਕਾਰੀ ਇੰਜੀਨੀਅਰ-ਓਐਂਡਐਮ,
ਜੋਨ-ਬੀ, ਨਗਰ ਨਿਗਮ ਲੁਧਿਆਣਾ।

ਪਿਠਅੰਕਣ ਨੰ. _____ ਮਿਤੀ: _____

ਉਪਰੋਕਤ ਦਾ ਉਤਾਰਾ ਨਿਗਰਾਨ ਇੰਜੀਨੀਅਰ-ਓਐਂਡਐਮ ਜੋਨ-ਏ/ਬੀ ਜੀ ਨੂੰ ਸੂਚਨਾ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ।

ਕਾਰਜਕਾਰੀ ਇੰਜੀਨੀਅਰ-ਓਐਂਡਐਮ,
ਜੋਨ-ਬੀ, ਨਗਰ ਨਿਗਮ ਲੁਧਿਆਣਾ।

Office of Asstt. Commissioner State Tax, Ludhiana-3

Mini Secretariat, Ferozepur Road, Near Bharat Nagar Chowk, Ludhiana-141001

Date: 17/02/2021

No. 1647

Dt. 17-02-2021

To

The Senior Environment Engineer

Zonal Office-1, Ludhiana

COMPLAINT AGAINST M/S SUMIT KNIT FAB, B-3, INDUSTRIAL AREA-A, EXTENSION, LUDHIANA

Refer to your letter No. 164 dated 11 Jan 2021 regarding complaint against M/S Sumit Knit Fab, B-3, Industrial Area-A, Extension Ludhiana.

In this regard, it is submitted that as per the record, the firm was registered on the VAT portal w.e.f 31 May 2005 for manufacturing/resale of Knitted Cloth (copy enclosed). Moreover, the purchase invoices related to the purchase of dyeing unit machinery/equipment reflects that the firm was involved in dying operations in FY 2019-20.

State Tax Officer
Ward - 60
Ludhiana-3

36 (Colly)

570
Wash the 54
Bags 7
18/11/2024

1

To

Daily 14/11/2024

ASTT STATE TAX COMMISIIONER

DISTRICT-4

LUDHIANA

SUB: APPLICATION REGARDING ISSUE OF CERTIFICATE REGARDING INSTALLATION OF MACHINERY IN OUR UNIT M/S SUMIT KNIT FAB.

RESPECTED SIR,

IT IS RESPECTFULLY SUBMITTED TO YOU YOUR HONOR THAT OUR SATEMENT WAS RECORDED ON 9/05/2024. IN THE NAME OF [MR. RISHI JETHI] PROPERITOR OF M/S SUMIT KNIT FAB IN YOUR OFFICE IN WHICH WE HAVE SATATED THAT AS PER YOUR VERSION THAT TWO BILLS FOR THE YEAR 2009-10 WERE SHOWN IN OUR VAT-24 OF THESE TWO BILLS IT IS MENTIONED AS [SWEATER O/D WASHING] IN THE RETURNS OF BOTH THE PARTIES.

AND WE HAVE SUBMITTED THAT REGARDING THESE TWO BILLS FOR THE YEAR 2009-10 0199 DATED 18/08/2009 0198 DATED 14/08/2009 WE HAD GOT OUR JOB WORK DONE FROM OUTSIDE JOBWORKER AND PHOTOCOPY [CHALLAN] OF THE WORK DONE IS ATTACHED AS PER YOUR REQUIREMENT.

The firm falls under Central
Jurisdiction under Ludhiana Central
Range V. Hence Refund Case should
be forwarded accordingly

ACST. 18/11/2024

ETO

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FURTHER AS PER OUR STATEMENT BEFORE YOUR GOODSELF ON 9/05/2024 THAT WE HAVE PUCHASED THE MACHINE OF DYEING IN THE YEAR 2018-19 AND 2019-20. BUT ON THAT DAY WE HAVE NOT SUBMITTED THE COPY OF THE BILLS BUT NOW WE OUR SUBMITTING THE COPY OF THE BILLS PUCHASED INVOICES OF THAT YEAR 2018-19, 2019-20. AND COPY OF BALANCED SHEETS IS ALSO ATTACHED FOR YOUR RECORD.

FURTHER WE ARE ALSO SUBMITTING YOUR GOODSELF COPY OF LEDGER ACCOUNT AND MODE OF PAYMENT IS ALSO BY CHEQUE, COPY OF BANK ACCOUNT IS ATTACHED, COPY OF GSTR RETURN SHOWING PURCHASES IN THE FORM GSTR-2A IS ALSO ATTACHED FOR YOUR RECORD.

RESPECTED SIR AS WE ARE GENUINE BUSINESSMAN DOING BUSINESS OF DYEING FROM 2018-19.AS DUE TO COMPITETION IN THE DYEING INDUSTRY OUR COMPETETORS ARE MAKING FALSE COMPLAINTS OF OUR BUSINESS. DUE TO THESE COMPLAINTS WE ARE SUFFERING LOSSES IN OUR BUSINESS.

DUE TO THESE COMPLAINTS OUR BUSINESS IS ALMOST DOOMED. SO, IT IS A REQUEST TO YOUR GOODSELF THAT KINDLY ISSUE A CERTIFICATE THAT WE HAVE INSTALLED MACHINERY AT OUR BUSINESS PREMISSES IN YEAR 2018-19.

THANKING YOU

M/S SUMIT KNIT FAB

3-B INDUSTRY AREA A' EXTENSION

LUDHIANA

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OFFICE OF THE DEPUTY/ASSISTANT COMMISSIONER,
CGST DIVISION, LUDHIANA CENTRAL
FORTUNE PLAZA, 2nd FLOOR, OPP. HERO CYCLE
G.T. ROAD, LUDHIANA.
Email: cgst-div-cen-ldh@gov.in

TO WHOMSOVER IT CONCERNS

This is to certify that M/s Sumit Knit Fab, 3B Industrial Area Extension, Ghorewali Road Ludhiana falls under the jurisdiction Range V, CGST Division, Ludhiana. They have installed Dyeing Unit in FY 2018-19 and machinery in this regard was purchased from the period 01.12.2018 to 17.09.2020. They have commenced production after 13.05.2019 as per the Certificate issued by Punjab Pollution Control Board, Zonal Office -1, Ludhiana . The details Suppliers from whom said machinery has been purchased reflect in the GSTR 2A for the Financial Years 2018-19, 2019-20 and 2020 -21.

28/11/2024.
Superintendent(Range V)

CGST Division, Ludhiana
RAJESH NATHOO
Superintendent

u True Copy

Signed by Rajesh Nathoo
Date: 20-11-2024 18:54:1

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APPENDIX - 5

GSTIN : 03AGUPB2400M1ZN

Original Copy

TAX INVOICE

ALIGHT INDUSTRIES

PLOT No. 15 ASHIRWAD TRADE CENTER, FOCAL POINT SHERPUR ROAD
LUDHIANA-141010
Tel. :- 0161-4669455

Invoice No.	: 43	Vehicle No.	: PB03AW7849
Dated	: 18-04-2025	E-Way Bill No.	: 311982603412
Place of Supply	: Punjab (03)	P.O No.	: Mr Sachin
Reverse Charge	: N	P.O Date	:
GR/RR No.	:	Vendor	:
Transport	: Self	Freight	:

Billed to :
SUMIT KNIT FAB
B-3 INDUSTRIAL AREA -A EXTN, SUMIT KNIT FAB, INDL AREA A EXTN, LUDHIANA
Ludhiana, Punjab, 141008

Party Mobile No :
GSTIN / UIN : 03ABEPJ2175J3ZT

Shipped to :
SUMIT KNIT FAB
B-3 INDUSTRIAL AREA -A EXTN, SUMIT KNIT FAB, INDL AREA A EXTN, LUDHIANA
Ludhiana, Punjab, 141008

Party Mobile No :
GSTIN / UIN : 03ABEPJ2175J3ZT

IRN : 3fa570eb5e7f7d3ab09ca46ec8cffbb5bc5083846d5166619ae8fc8882658f21 Ack.No.: 132521916520902 Ack. Date : 19-04-2025

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount(₹)
1.	BW 30 PRO-365 SIZE 8040 (DUPONT)	8421	9.00	NOS	32,500.00	2,92,500.00
2.	BW30PRO 4040 MEMBRANES	84219900	12.00	PCS	10,300.00	1,23,600.00
						4,16,100.00
	Add : CGST			@	*9.00 %*	37,449.00
	Add : SGST			@	*9.00 %*	37,449.00
					Grand Total ₹	**4,90,998.00**

Rate	Taxable Amt.	CGST Amt.	SGST Amt.	Total Tax
18%	4,16,100.00	37,449.00	37,449.00	74,898.00

Rupees Four Lakh Ninety Thousand Nine Hundred Ninety Eight Only

Bank Details: BANK OF BARODA, M.S.ME.LUDHIANA
ACCOUNT NUMBER-78450400000004 IFSC BARB0VJMLUD

Terms & Conditions
E.& O.E.
1. Goods once sold will not be taken back.
2. Interest @ 18% p.a. will be charged if the payment is not made with in the stipulated time.
3. Subject to 'Ludhiana' Jurisdiction only.

E-Invoice QR Code

Receiver's Signature :

for ALIGHT INDUSTRIES

Authorised Signatory

GSTIN : 03AGUPB2400M1ZN

TAX INVOICE

Duplicate Copy

ALIGHT INDUSTRIES

PLOT No. 15 ASHIRWAD TRADE CENTER, FOCAL POINT SHERPUR ROAD
LUDHIANA-141010
Tel. :- 0161-4669455

Invoice No.	: 44	Vehicle No.	:
Dated	: 19-04-2025	E-Way Bill No.	:
Place of Supply	: Punjab (03)	P.O No.	: P/visit
Reverse Charge	: N	P.O Date	:
GR/RR No.	:	Vendor	:
Transport	: Self	Freight	:

Billed to :
SUMIT KNIT FAB
B-3 INDUSTRIAL AREA -A EXTN, SUMIT KNIT FAB, INDL AREA A EXTN, LUDHIANA
Ludhiana, Punjab, 141008

Party Mobile No :
GSTIN / UIN : 03ABEPJ2175J3ZT

Shipped to :
SUMIT KNIT FAB
B-3 INDUSTRIAL AREA -A EXTN, SUMIT KNIT FAB, INDL AREA A EXTN, LUDHIANA
Ludhiana, Punjab, 141008

Party Mobile No :
GSTIN / UIN : 03ABEPJ2175J3ZT

IRN : fec866821c5e6edc50b867176fb8dcfa7cab1302a300a8540c5127c5ada05c1c Ack.No.: 132521920423156 Ack. Date : 19-04-2025

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount(₹)
1.	VICTAULIC COUPLING 1"	73079990	8.00	Pcs.	440.00	3,520.00
						3,520.00
	Add : CGST			@	9.00 %	316.80
	Add : SGST			@	9.00 %	316.80
	Add : Rounded Off (+)					0.40
					Grand Total ₹	4,154.00

Tax Rate	Taxable Amt.	CGST Amt.	SGST Amt.	Total Tax
18%	3,520.00	316.80	316.80	633.60

Rupees Four Thousand One Hundred Fifty Four Only

Bank Details: BANK OF BARODA, M.S.ME.LUDHIANA
ACCOUNT NUMBER-78450400000004 IFSC BARB0VJMLUD

Terms & Conditions
E.& O.E.
1. Goods once sold will not be taken back.
2. Interest @ 18% p.a. will be charged if the payment is not made with in the stipulated time.
3. Subject to 'Ludhiana' Jurisdiction only.

E-Invoice QR Code

Receiver's Signature :

for ALIGHT INDUSTRIES

Authorised Signatory

GSTIN : 03AGUPB2400M1ZN

Original Copy

TAX INVOICE

ALIGHT INDUSTRIES

PLOT No. 15 ASHIRWAD TRADE CENTER, FOCAL POINT SHERPUR ROAD
LUDHIANA-141010
Tel. :- 0161-4669455

Invoice No.	: 53	Vehicle No.	:
Dated	: 21-04-2025	E-Way Bill No.	:
Place of Supply	: Punjab (03)	P.O No.	: Mr Sachin
Reverse Charge	: N	P.O Date	:
GR/RR No.	:	Vendor	:
Transport	: Self	Freight	:

Billed to :
SUMIT KNIT FAB
B-3 INDUSTRIAL AREA -A EXTN, SUMIT KNIT FAB, INDL AREA A EXTN, LUDHIANA
Ludhiana, Punjab, 141008

Party Mobile No :
GSTIN / UIN : 03ABEPJ2175J3ZT

Shipped to :
SUMIT KNIT FAB
B-3 INDUSTRIAL AREA -A EXTN, SUMIT KNIT FAB, INDL AREA A EXTN, LUDHIANA
Ludhiana, Punjab, 141008

Party Mobile No :
GSTIN / UIN : 03ABEPJ2175J3ZT

IRN : 1ba142e6299327b84fc7893778cb4e2d6088db5d226ffbde7ff6bc60494aa238 Ack.No.: 132521952133908 Ack. Date : 22-04-2025

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount(₹)
1.	MEMBRANE CONNECTOR 4"	8421	4.00	Pcs.	810.00	3,240.00
						3,240.00
	Add : CGST			@	*9.00 %*	291.60
	Add : SGST			@	*9.00 %*	291.60
	Less : Rounded Off (-)					0.20
					Grand Total ₹	**3,823.00**

Tax Rate	Taxable Amt.	CGST Amt.	SGST Amt.	Total Tax
IGST	3,240.00	291.60	291.60	583.20

Rupees Three Thousand Eight Hundred Twenty Three Only

Bank Details : BANK OF BARODA, M.S.ME.LUDHIANA
ACCOUNT NUMBER-78450400000004 IFSC BARB0VJMLUD

Terms & Conditions
E.& O.E.
1. Goods once sold will not be taken back.
2. Interest @ 18% p.a. will be charged if the payment is not made with in the stipulated time.
3. Subject to 'Ludhiana' Jurisdiction only.

E-Invoice QR Code

Receiver's Signature :

for ALIGHT INDUSTRIES

Authorised Signator

AGUPB2[illegible]M1ZN

Duplicate Copy

TAX INVOICE

ALIGHT INDUSTRIES

PLOT No. 15 ASHIRWAD TRADE CENTER, FOCAL POINT SHERPUR ROAD
LUDHIANA-141010
Tel. :- 0161-4669455

Invoice No.	: SE	Vehicle No.	:
Dated	: [illegible] 2025	E-Way Bill No.	:
Place of Supply	: Punjab (03)	P.O No.	: Mr Sachin
Reverse Charge	: N	P.O Date	:
GR/RR No.	:	Vendor	:
Transport	: Self	Freight	:

Billed to :
SUMIT KNIT FAB
B-3 INDUSTRIAL AREA -A EXTN, SUMIT KNIT FAB INDL AREA A EXTN, LUDHIANA
Ludhiana, Punjab, 141008

Party Mobile No :
GSTIN / UIN : 03ABEPJ2175J3ZT

Shipped to :
SUMIT KNIT FAB
B-3 INDUSTRIAL AREA -A EXTN, SUMIT KNIT FAB, INDL AREA A EXTN, LUDHIANA
Ludhiana, Punjab, 141008

Party Mobile No :
GSTIN / UIN : 03ABEPJ2175J3ZT

IRN 6c717d25[illegible]358636323e6d8930df2be03b0b7be9cea6525f955ac85fb4473431 **Ack.No.:** 132521959597530 **Ack. Date** : 23-04-2025

S.N.	Description of Goods	HSN/SAC Code	Qty.	Unit	Price	Amount(₹)
1.	SERVICE CHARGES 40182	9987	1.00	Units	10,000.00	10,000.00
2.	O RING S-LOCK 4"	8421	1.00	PCS	750.00	750.00
						10,750.00
	Add : CGST			*@*	*9.00 %*	967.50
	Add : SGST			*@*	*9.00 %*	967.50
					Grand Total ₹	**12,685.00**

Tax Rate	Taxable Value	CGST Amt.	SGST Amt.	Total Tax
18%	10,750.00	967.50	967.50	1,935.00

RupeesTwelve Thousand Six Hundred Eighty Five Only

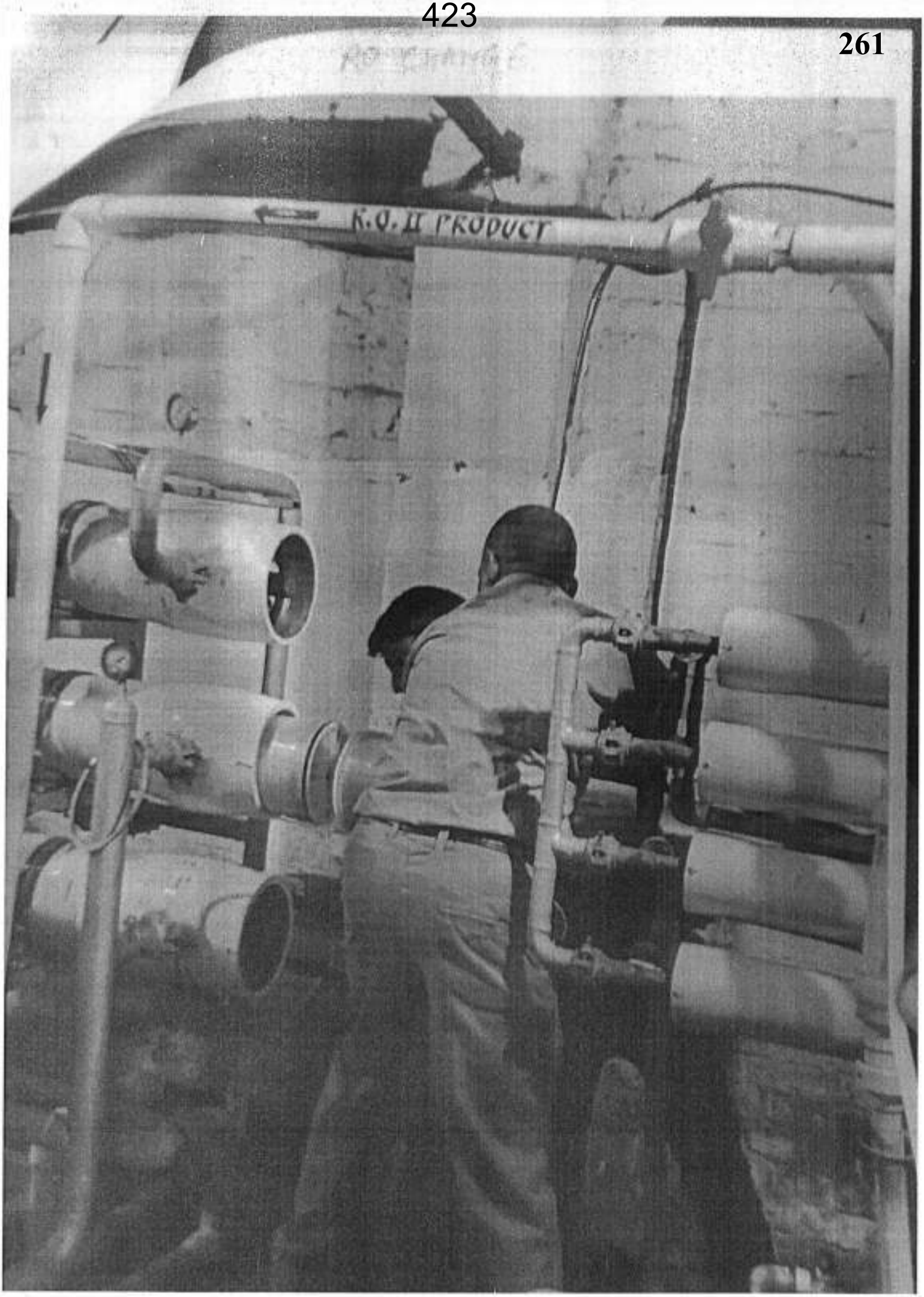
Bank Details: BANK OF BARODA, M.S.ME LUDHIANA
ACCOUNT NUMBER-78150100000004 IFSC BARB0VJMLUD

Terms & Conditions
E & O.E
1. Goods once sold will not be taken back
2. Interest @ 18% p.a. will be charged if the payment is not made with in the stipulated time.
3. Subject to Ludhiana Jurisdiction only.

Invoice QR Code

Receiver's Signature :

for ALIGHT INDUSTRIES
LUDHIANA
Authorised Signatory


K.O.D PRODUCT

APPENDIX - 262

Tax Invoice

(ORIGINAL FOR RECIPIENT)

SWASTIK ENGINEERING SERVICES
KOHARA - MEHLON ROAD
VILLAGE - MEHLON
LUDHIANA
UDYAM - PB-12-0030592
GSTIN/UIN: 03AOTPK9627G1ZK
State Name : Punjab, Code : 03
Contact : 9814307864
E-Mail : swastikenggservices@gmail.com

Invoice No.	e-Way Bill No.	Dated
SES-17	341991723739	**2-May-25**
Delivery Note		Mode/Terms of Payment
Reference No. & Date.		Other References
Buyer's Order No.		Dated
Dispatch Doc No.		Delivery Note Date
Dispatched through		Destination
JEEP		**INDUSTRIAL AREA**
Bill of Lading/LR-RR No.		Motor Vehicle No.
		PB10HL2834

Consignee (Ship to)
SUMIT KNIT FAB
B-3 , INDUSTRIAL AREA - A
LUDHIANA
GSTIN/UIN : 03ABEPJ2175J3ZT
State Name : Punjab, Code : 03

Buyer (Bill to)
SUMIT KNIT FAB
B-3 , INDUSTRIAL AREA - A
LUDHIANA
GSTIN/UIN : 03ABEPJ2175J3ZT
State Name : Punjab, Code : 03

Terms of Delivery

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Disc. %	Amount
1	**MS FABRICATED** *EVAPORATOR WITH TOP AND BOTTOM CONE.*	7308	**1.000 Pcs**	1,00,000.00	Pcs		**1,00,000.00**
	SGST OUTPUT						**9,000.00**
	CGST OUTPUT						**9,000.00**
	Total		**1.000 Pcs**				**₹ 1,18,000.00**

Amount Chargeable (in words) E. & O.E
Indian Rupees One Lakh Eighteen Thousand Only

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
7308	1,00,000.00	9%	9,000.00	9%	9,000.00	18,000.00
Total	**1,00,000.00**		**9,000.00**		**9,000.00**	**18,000.00**

Tax Amount (in words) : **Indian Rupees Eighteen Thousand Only**

Company's PAN : **AOTPK9627G**

Company's Bank Details
Bank Name : **AXIS BANK LTD**
A/c No. : **922030044333605**
Branch & IFS Code : **MUNDIAN KALAN & UTIB0001417**

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for SWASTIK ENGINEERING SERVICES

Authorised Signatory

This is a Computer Generated Invoice

Tax Invoice

(DUPLICATE FOR TRANSPORTER)

SWASTIK ENGINEERING SERVICES
KOHARA - MEHLON ROAD
VILLAGE - MEHLON
LUDHIANA
UDYAM - PB-12-0030592
GSTIN/UIN: 03AOTPK9627G1ZK
State Name : Punjab, Code : 03
Contact : 9814307864
E-Mail : swastikenggservices@gmail.com

Invoice No.	e-Way Bill No.	Dated
SES-17	341991723739	**2-May-25**
Delivery Note		Mode/Terms of Payment
Reference No. & Date.		Other References
Buyer's Order No.		Dated
Dispatch Doc No.		Delivery Note Date
Dispatched through		Destination
JEEP		**INDUSTRIAL AREA**
Bill of Lading/LR-RR No.		Motor Vehicle No.
		PB10HL2834

Consignee (Ship to)
SUMIT KNIT FAB
B-3 , INDUSTRIAL AREA - A
LUDHIANA
GSTIN/UIN : 03ABEPJ2175J3ZT
State Name : Punjab, Code : 03

Buyer (Bill to)
SUMIT KNIT FAB
B-3 , INDUSTRIAL AREA - A
LUDHIANA
GSTIN/UIN : 03ABEPJ2175J3ZT
State Name : Punjab, Code : 03

Terms of Delivery

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Disc. %	Amount
1.	**MS FABRICATED** *EVAPORATOR WITH TOP AND BOTTOM CONE.*	7308	**1.000 Pcs**	1,00,000.00	Pcs		**1,00,000.00**
	SGST OUTPUT						**9,000.00**
	CGST OUTPUT						**9,000.00**
	Total		**1.000 Pcs**				**₹ 1,18,000.00**

Amount Chargeable (in words) *E. & O.E*
Indian Rupees One Lakh Eighteen Thousand Only

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
7308	1,00,000.00	9%	9,000.00	9%	9,000.00	18,000.00
Total	**1,00,000.00**		**9,000.00**		**9,000.00**	**18,000.00**

Tax Amount (in words) : **Indian Rupees Eighteen Thousand Only**

Company's PAN : **AOTPK9627G**

Company's Bank Details
Bank Name : **AXIS BANK LTD**
A/c No. : **922030044333605**
Branch & IFS Code : **MUNDIAN KALAN & UTIB0001417**

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

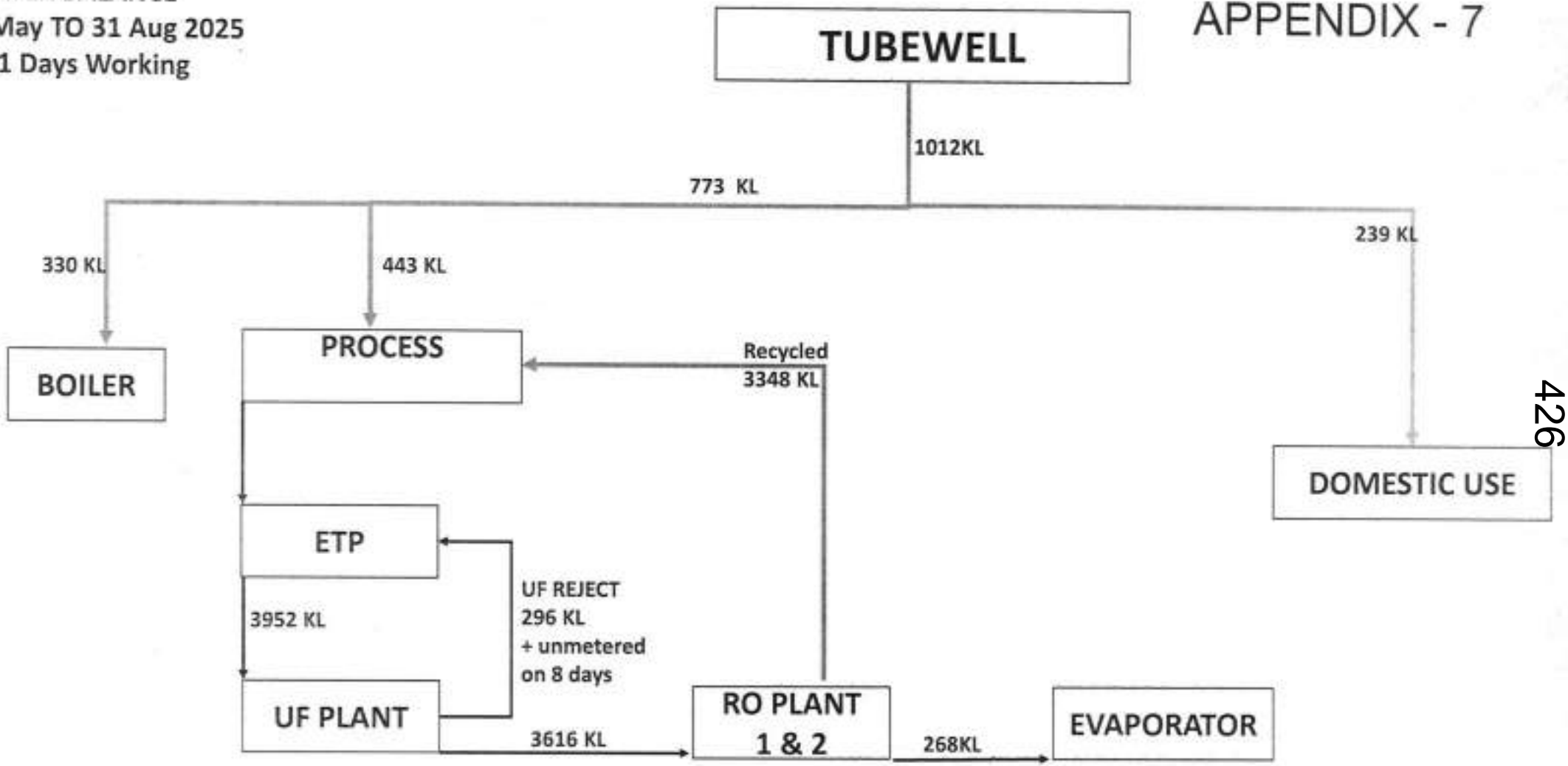
for SWASTIK ENGINEERING SERVICES

Authorised Signatory

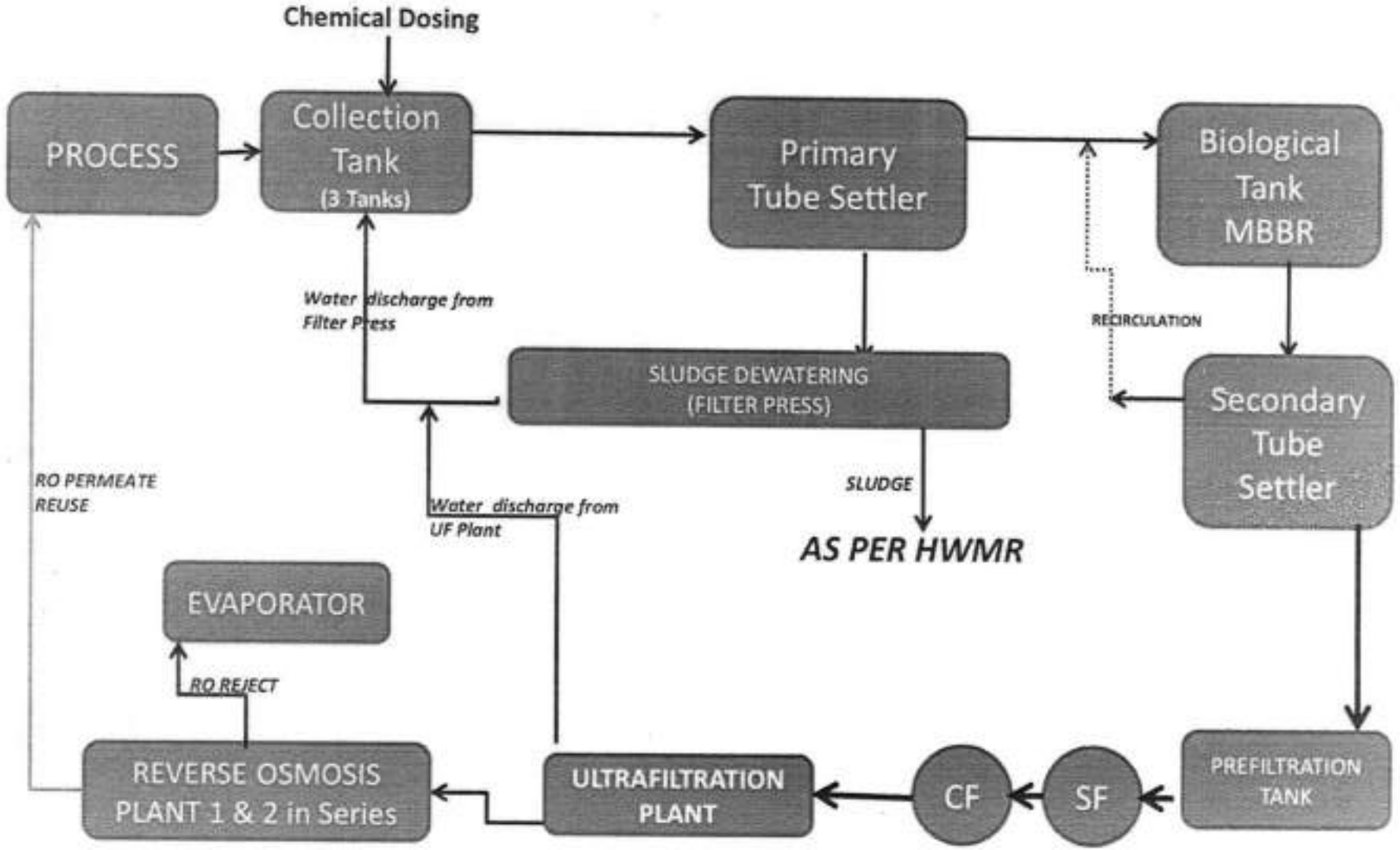
This is a Computer Generated Invoice

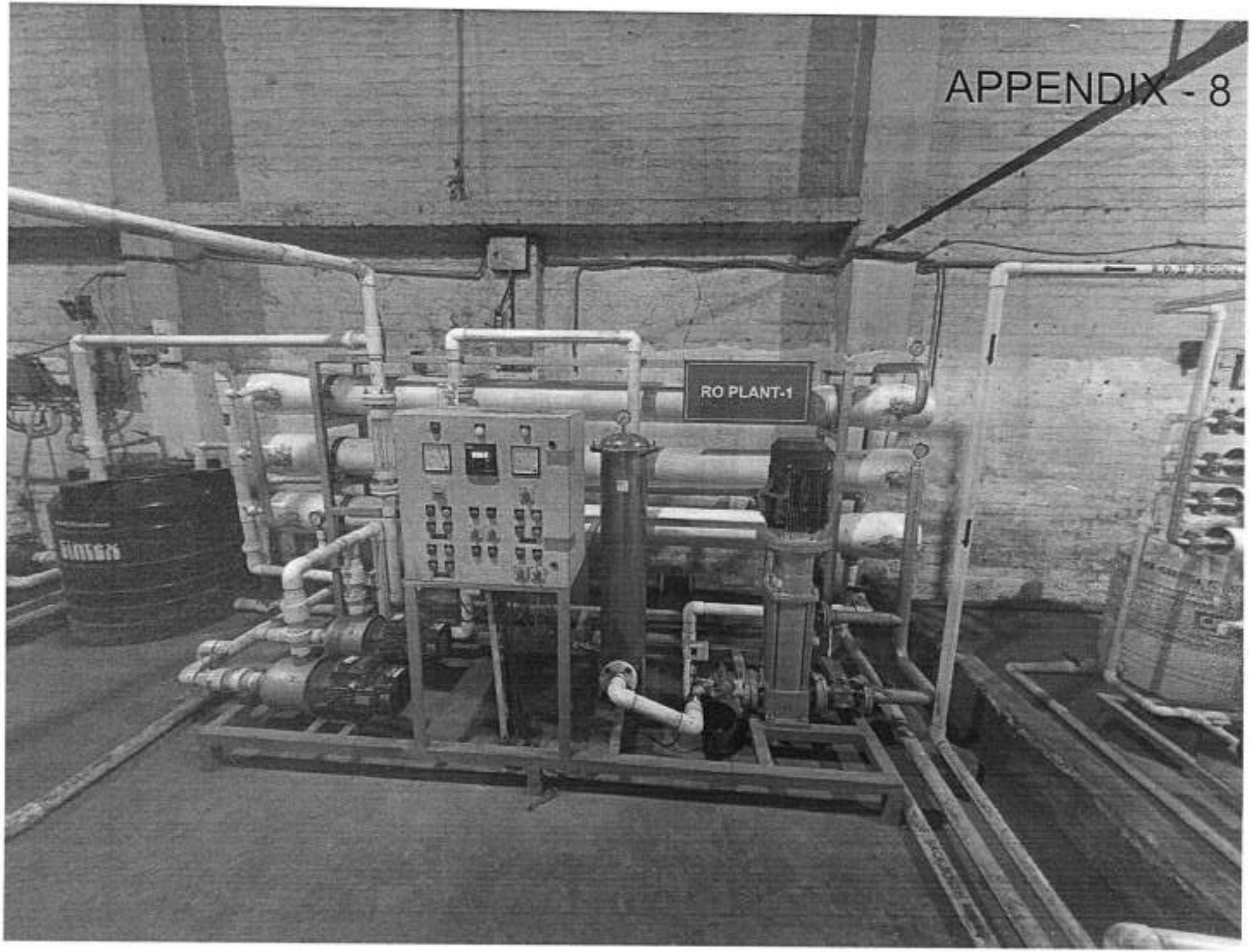
WATER BALANCE
1 May TO 31 Aug 2025
101 Days Working

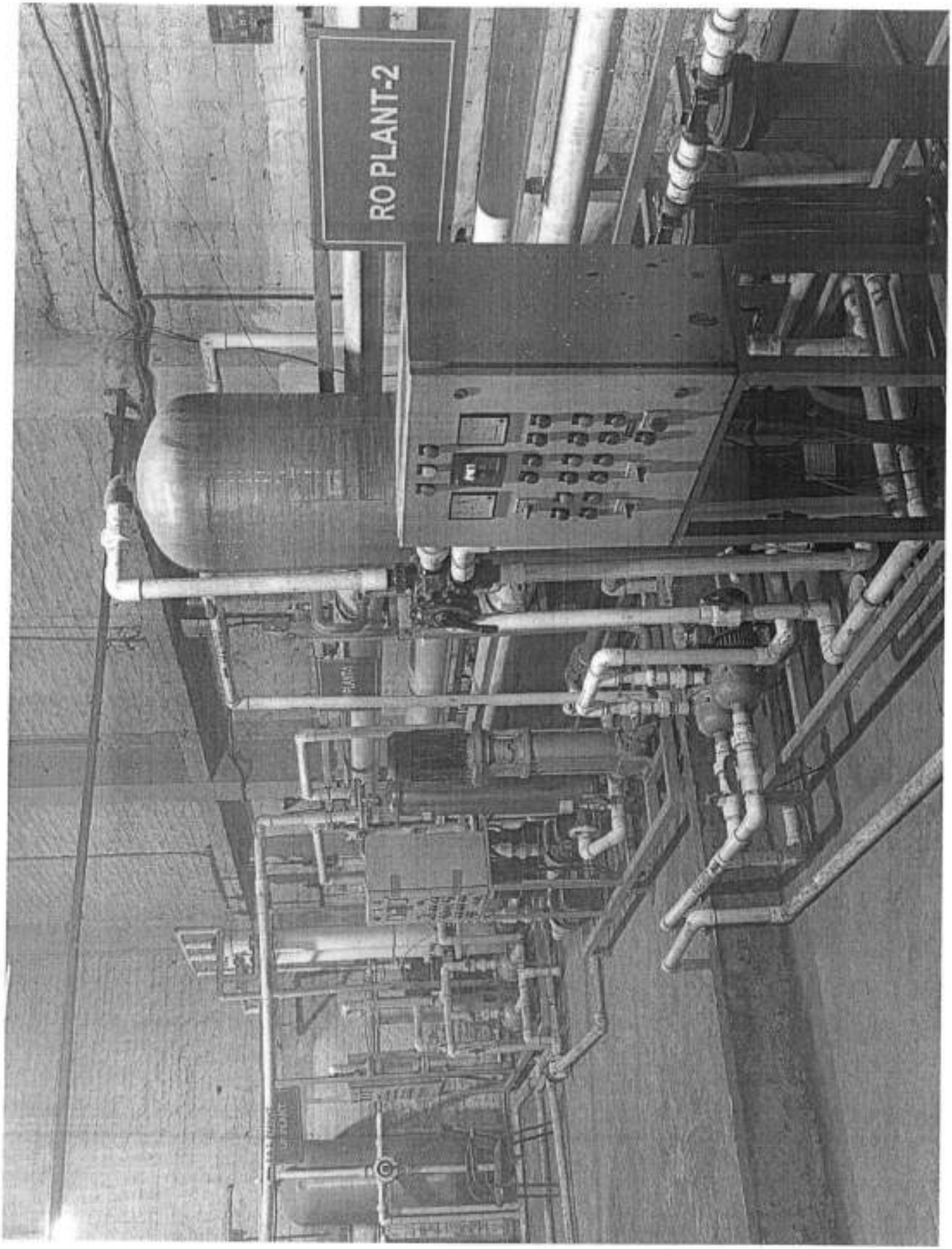
APPENDIX - 7

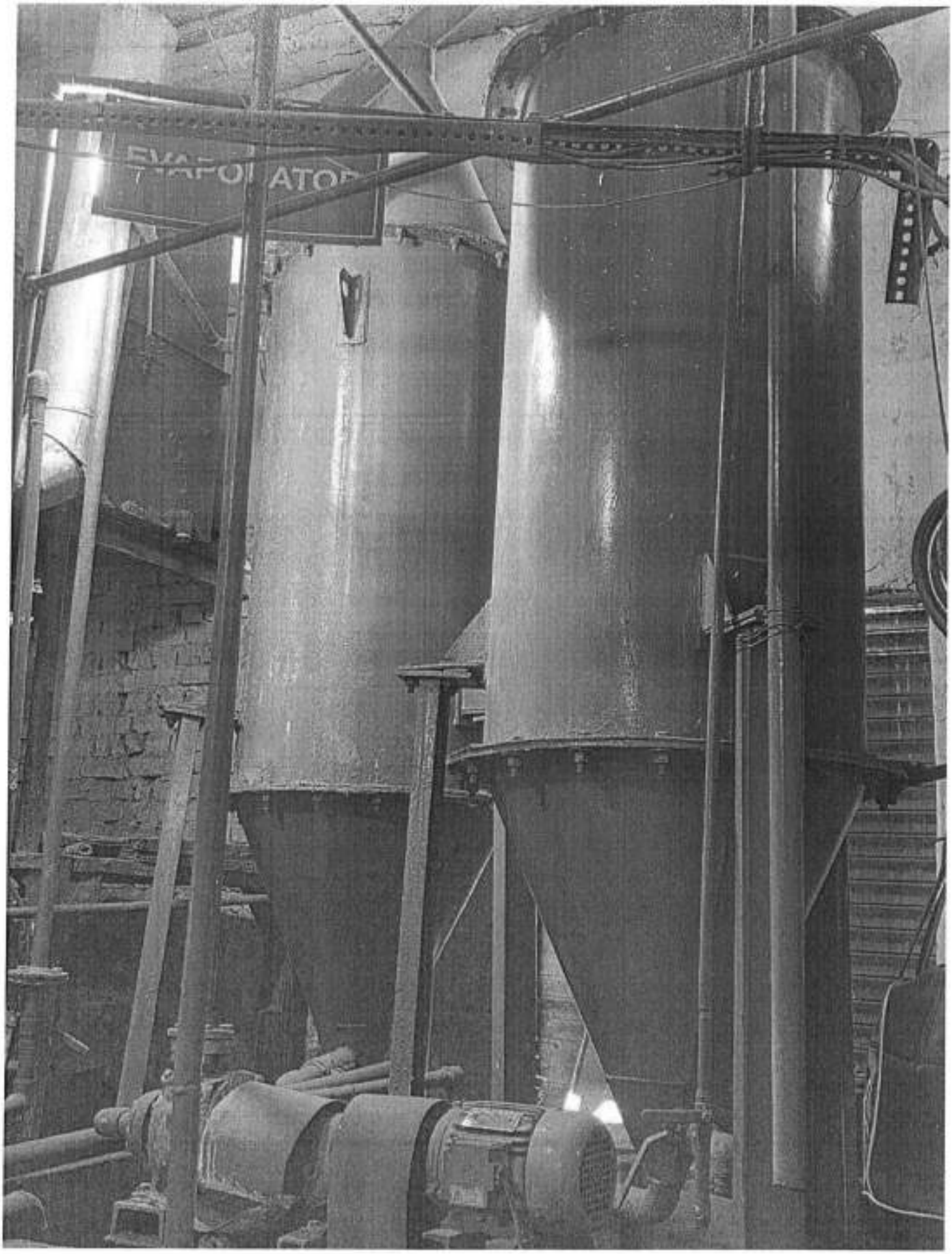


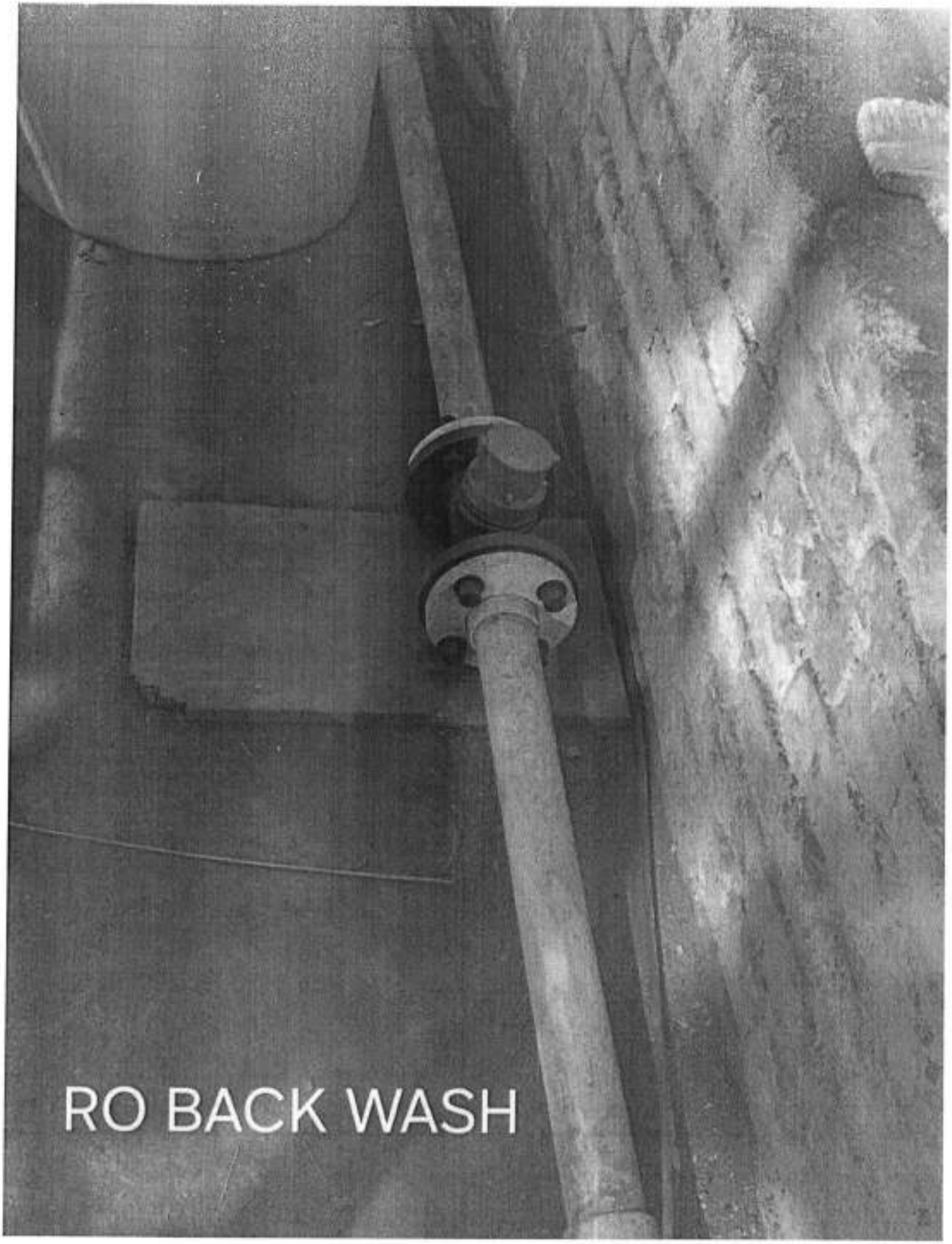
AT SUMIT KNIT FAB- EFFLUENT TREATMENT PLANT FLOW CHART

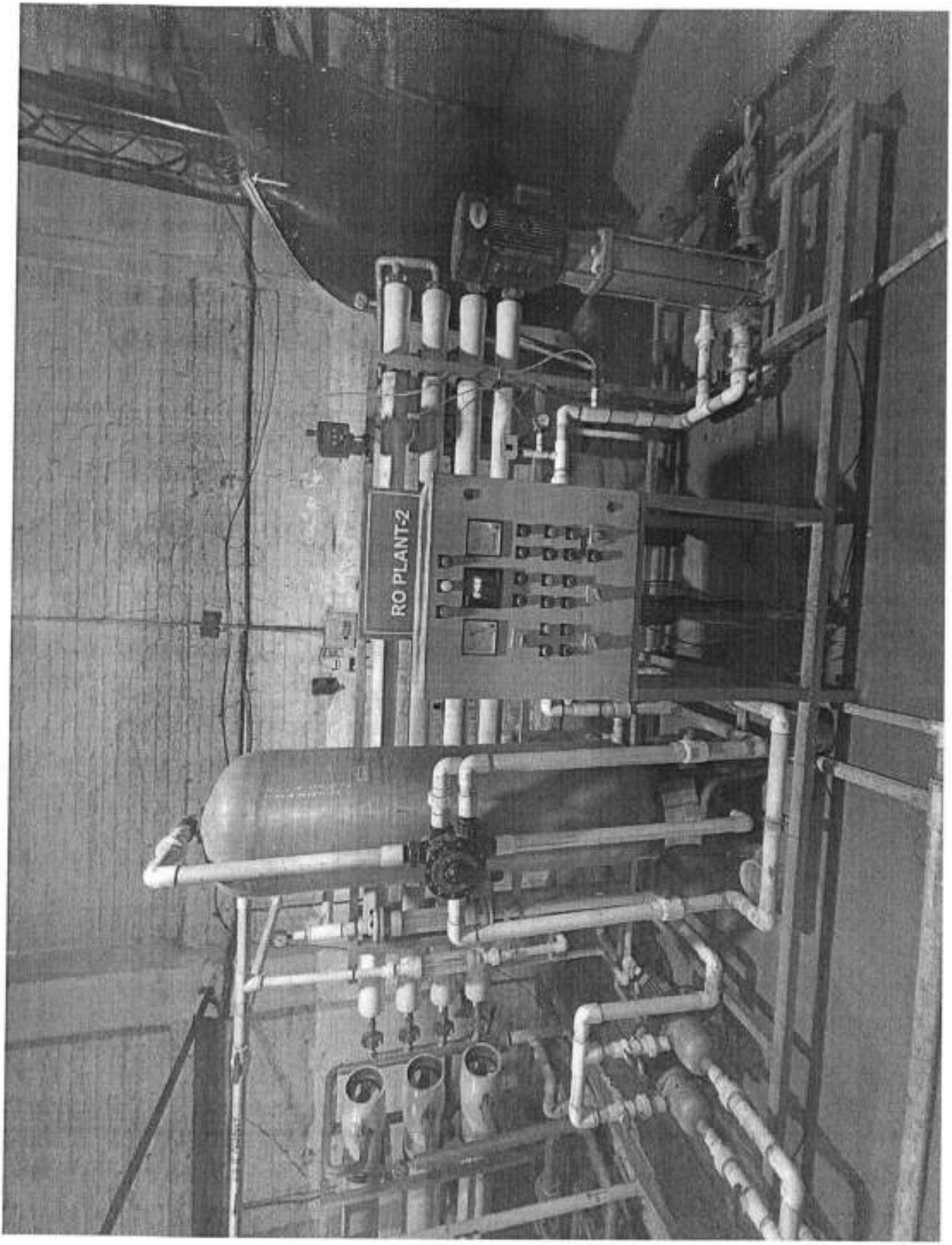


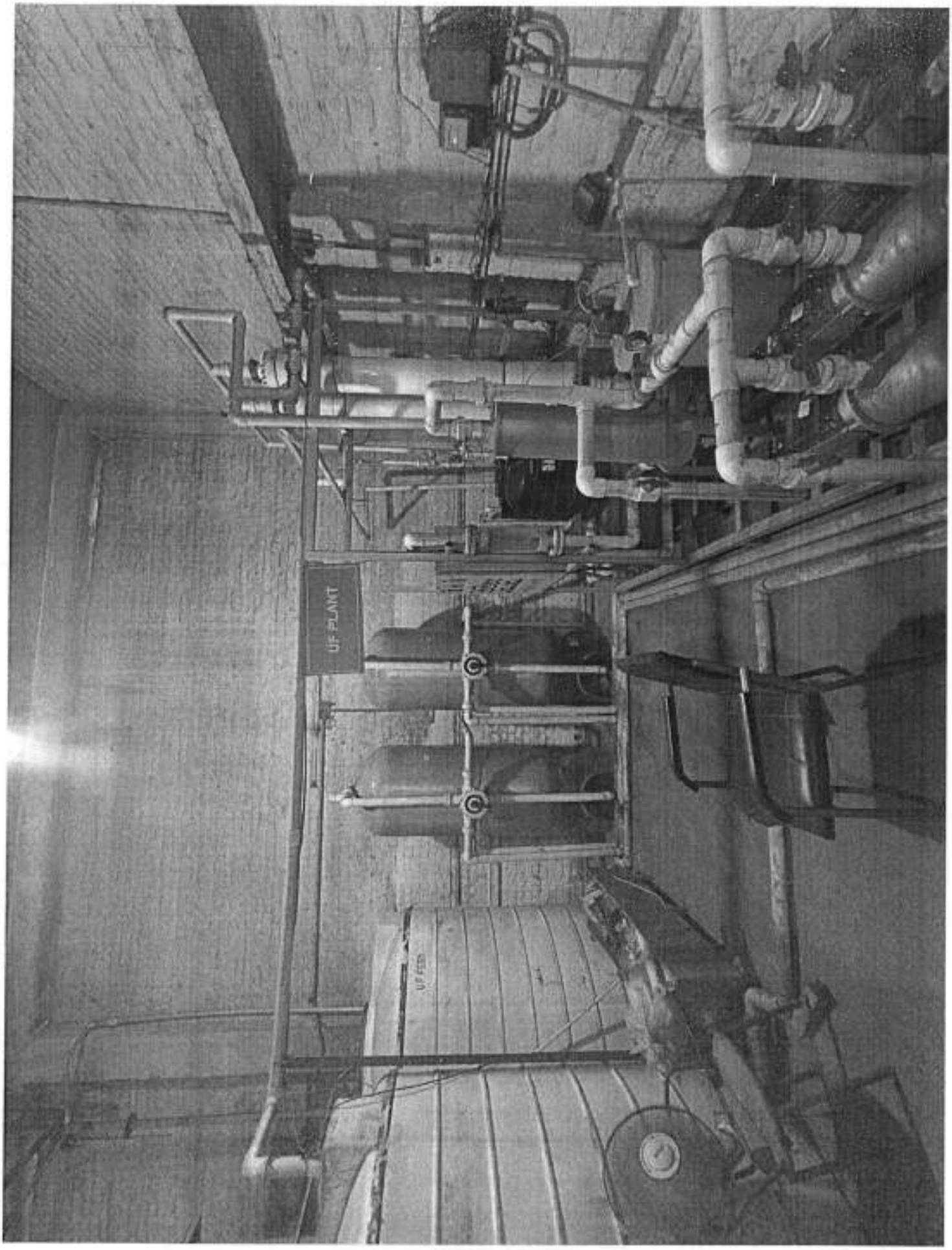

APPENDIX - 8
RO PLANT-1

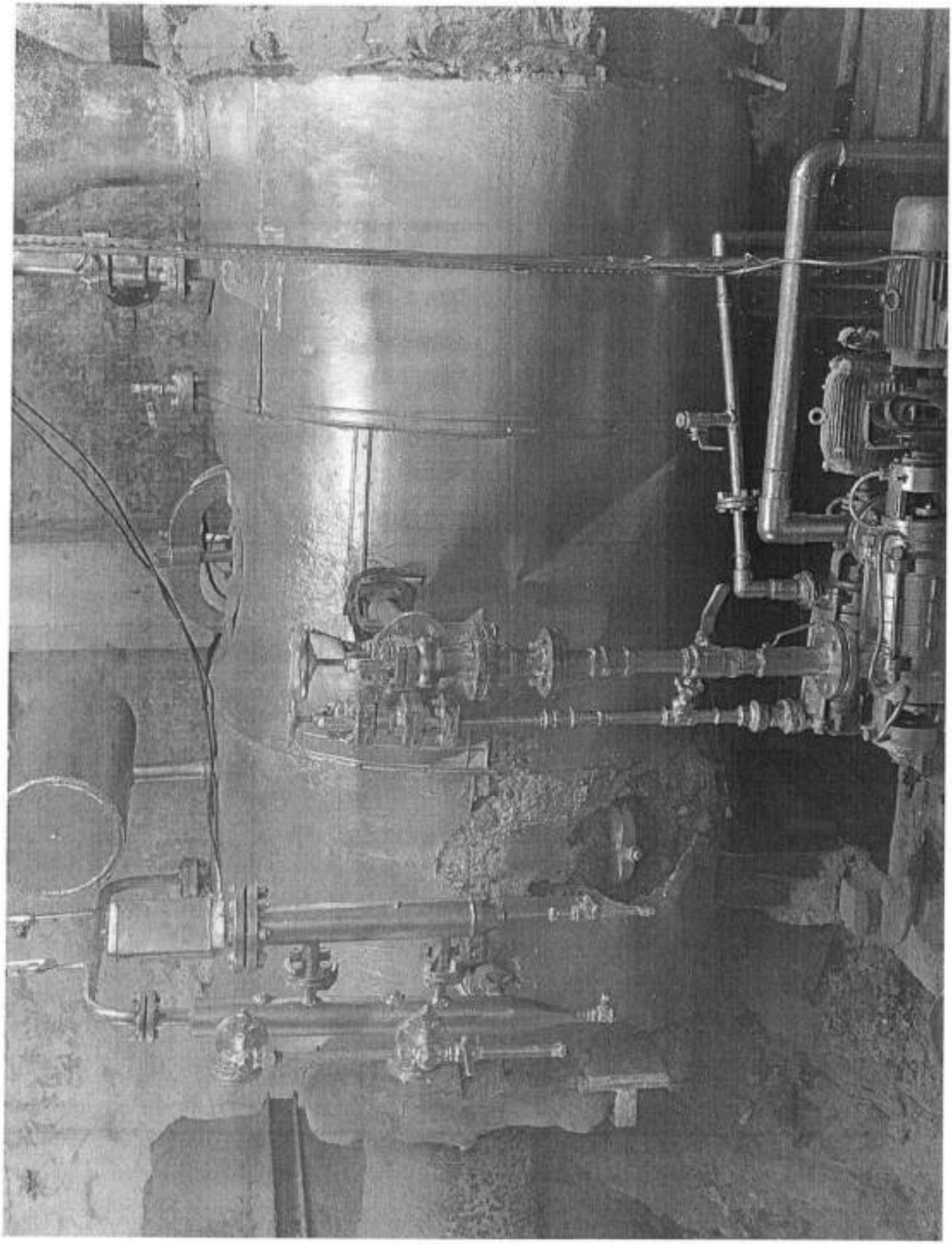

RO PLANT-2

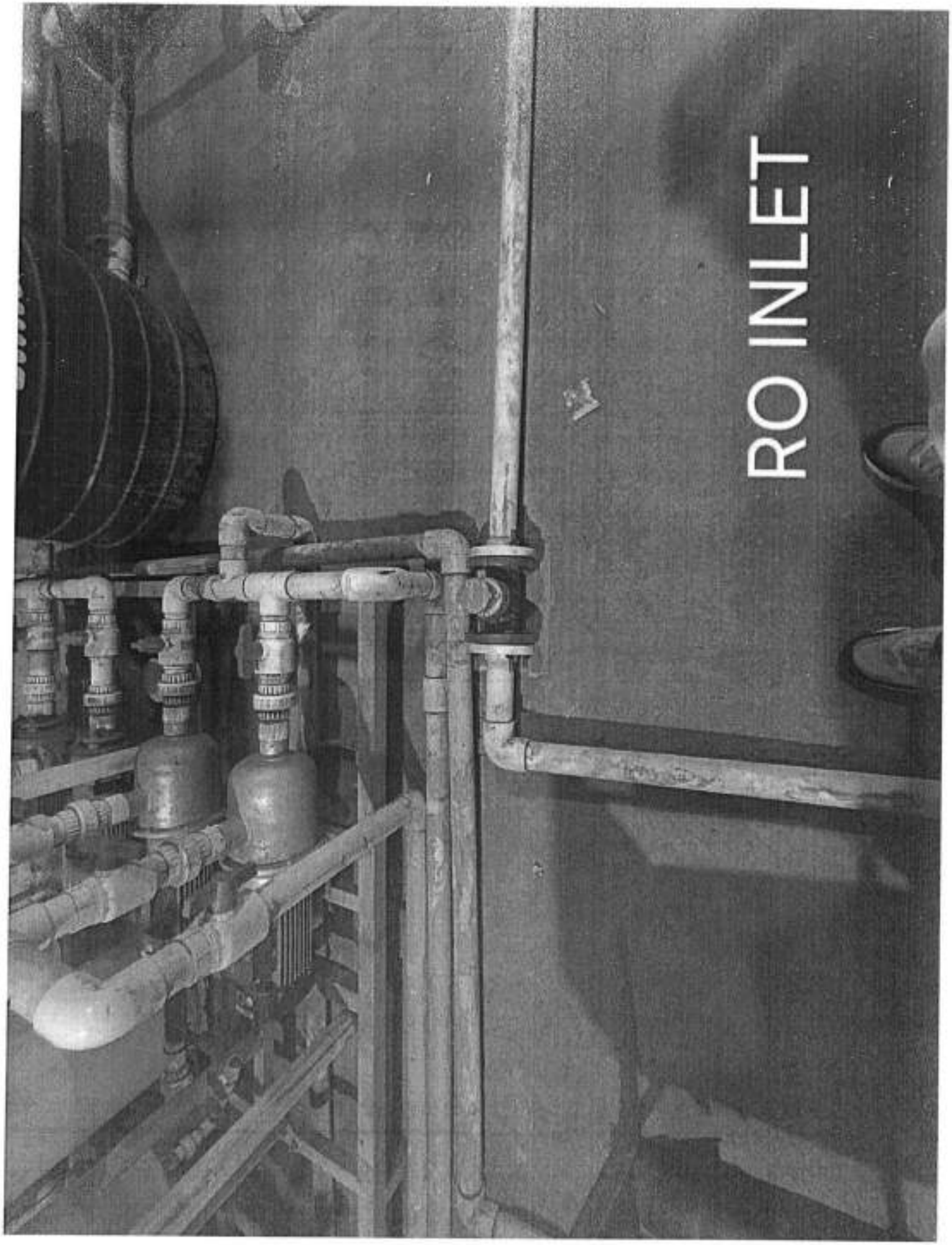


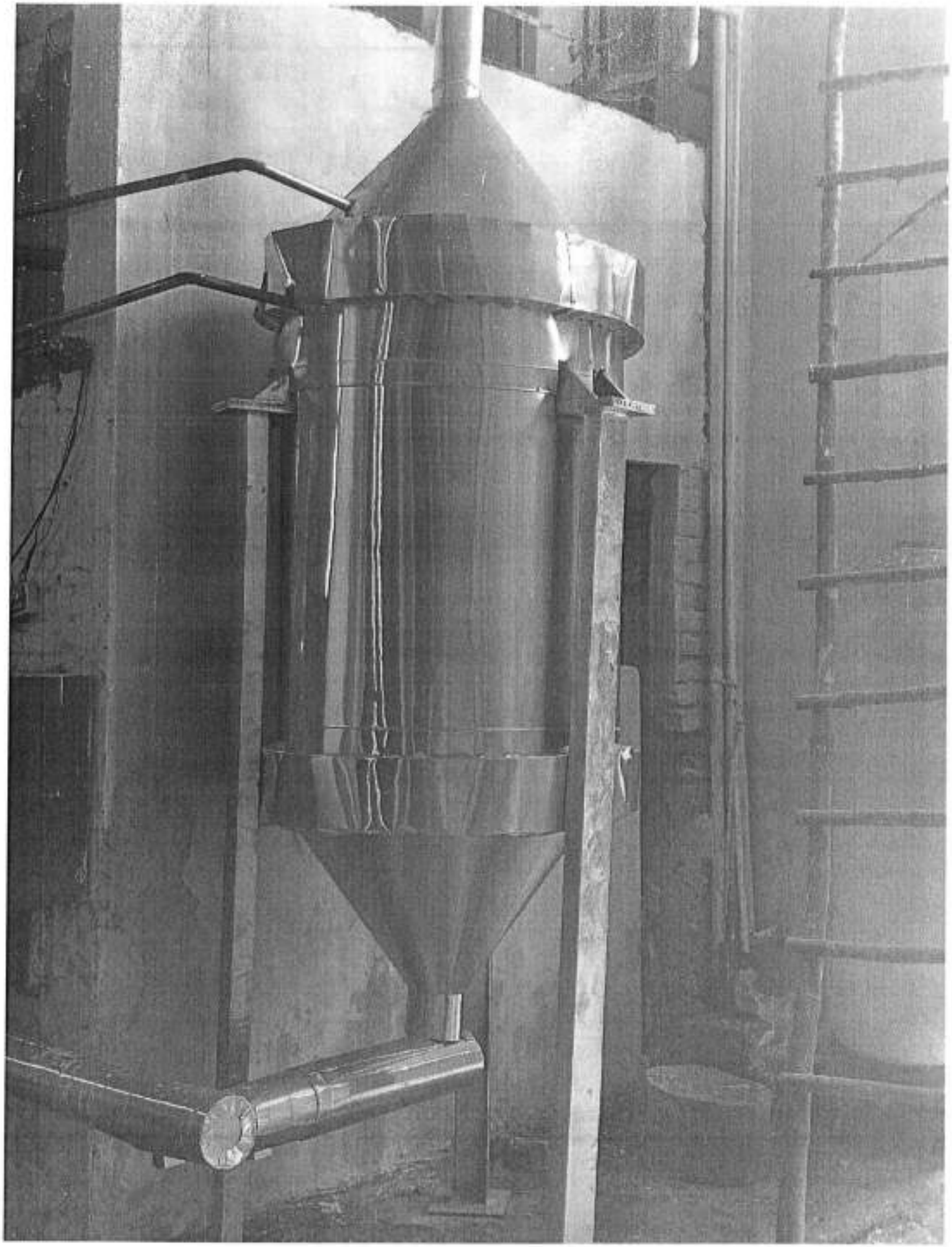

RO BACK WASH


RO PLANT-2


UF6 PLANT




RO INLET



MAY - 2025

Date	Tubewell			E.T.P.			UF Reject / Filter Backwash			RO Inlet			RO Product			RO Reject			RO Feed TDS
	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	
1/5/25	51	58	7	61554	61577	23	22	24	2	38	59	21	2231	2251	20	2196	2195	1	32
2/5/25	58	60	2	← P L A N T →						→ C L O S E →									
3/5/25	60	68	8	61577	61603	26	24	29	5	59	80	21	2251	2270	19	2185	2187	2	33
4/5/25	68	69	1	← S U N D A Y →						→ C L O S E →									
5/5/25	69	76	7	61603	61624	21	29	32	3	80	98	18	2270	2286	16	2187	2190	2	36
6/5/25	76	84	8	61624	61646	22	32	34	2	98	118	20	2286	2305	19	2190	2191	1	27
7/5/25	84	91	7	61646	61669	23	34	37	3	118	138	20	2305	2324	19	2190	2191	1	27
8/5/25	91	93	2	← P L A N T C →						L O S E →									
9/5/25	93	101	8	61669	61691	22	37	39	2	138	158	20	2324	2343	19	2191	2192	1	30
10/5/25	101	102	1	← P L A N T C →						L O S E →									
11/5/25	102	103	1	← S U N D A Y →						→									
12/5/25	103	109	6	61691	61706	15	39	41	2	158	171	13	2343	2355	12	2192	2193	1	32
13/5/25	109	117	8	61706	61751	45	41	45	4	171	212	41	2355	2393	38	2193	2196	3	34
14/5/25	117	126	9	61751	61794	43	45	49	4	212	251	39	2393	2429	36	2196	2199	3	25
15/5/25	126	134	8	61794	61840	46	49	53	4	251	293	42	2429	2467	38	2199	2203	4	30
16/5/25	134	143	9	61840	61882	42	53	58	5	293	330	37	2467	2501	34	2203	2206	3	28
17/5/25	143	151	8	61882	61917	35	58	60	2	330	363	33	2501	2531	30	2206	2209	3	29
18/5/25	←			← S U N D A Y →						→									
19/5/25	151	161	10	61917	61961	44	60	65	5	363	402	39	2531	2568	37	2209	2211	2	25
20/5/25	161	172	11	61961	62005	44	65	68	3	402	443	41	2568	2606	38	2211	2214	3	27
21/5/25	172	181	9	62005	62049	44	68	72	4	443	483	40	2606	2643	37	2214	2217	3	25
22/5/25	181	183	2	← P L A N T →						→ C L O S E →									
23/5/25	183	195	12	62049	62101	52	72	76	4	483	531	48	2643	2687	44	2217	2221	4	23
24/5/25	195	210	15	62101	62144	43	76	79	3	531	571	40	2687	2724	37	2221	2224	3	25
25/5/25	←			← S U N D A Y →						→									
26/5/25	210	218	8	62144	62188	44	79	84	5	571	610	39	2724	2760	36	2224	2227	3	27
27/5/25	218	229	11	62188	62223	35	84	87	3	610	642	32	2760	2790	30	2227	2229	2	30
28/5/25	229	238	9	62223	62250	27	87	89	2	642	667	25	2790	2813	23	2229	2231	2	25
29/5/25	238	249	11	62250	62285	35	89	92	3	667	699	32	2813	2842	29	2231	2234	3	22
30/5/25	249	261	12	62285	62319	34	92	96	4	699	729	30	2842	2869	27	2234	2237	3	30
31/5/25	261	274	13	62319	62353	34	96	99	3	729	760	31	2869	2898	29	2237	2239	2	32
			223			799			77			722			667			55	

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JULY - 2025

Date	Tube Well			E.T.P.			UF Reject / Filter Backwash			RO Inlet			RO Product			RO Reject			RO Final TDS
	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	
1/7/25	567	578	11	63392	63437	45	179	Meter Problem		1709	1751	42	3775	3814	39	2311	2314	3	55
2/7/25	578	587	9	63437	63485	48	179	"	"	1751	1795	44	3814	3855	41	2314	2317	3	70
3/7/25	587	596	9	63485	63523	38	179	"	"	1795	1830	35	3855	3888	33	2317	2319	2	75
4/7/25	596	606	10	63523	63568	45	179	"	"	1830	1871	41	3888	3926	38	2319	2322	3	70
5/7/25	606	617	11	63568	63614	46	179	182	3	1871	1914	43	3926	3966	40	2322	2325	3	75
6/7/25	←			S U N D A Y ← → C L O S E															→
7/7/25	617	625	8	63614	63639	25	182	184	2	1914	1937	23	3966	3988	22	2325	2326	1	80
8/7/25	625	635	10	63639	63680	41	184	188	4	1937	1974	37	3988	4023	35	2326	2328	2	80
9/7/25	635	646	11	63680	63727	47	188	191	3	1974	2018	44	4023	4064	41	2328	2331	3	85
10/7/25	646	655	9	63727	63769	42	191	193	2	2018	2058	40	4064	4101	37	2331	2334	3	80
11/7/25	655	662	7	63769	63794	25	193	196	3	2058	2080	22	4101	4122	21	2334	2335	1	75
12/7/25	662	675	13	63794	63831	37	196	199	3	2080	2114	34	4122	4153	31	2335	2338	3	70
13/7/25	←			S U N D A Y															→
14/7/25	675	686	11	63831	63857	26	199	201	2	2114	2138	24	4153	4175	22	2338	2340	2	70
15/7/25	686	697	11	63857	63906	49	201	205	4	2138	2183	45	4175	4217	42	2340	2343	3	78
16/7/25	697	706	9	63906	63945	39	205	209	4	2183	2218	35	4217	4249	32	2343	2346	3	70
17/7/25	706	718	12	63945	63990	45	209	211	2	2218	2261	43	4249	4289	40	2346	2349	3	73
18/7/25	718	728	10	63990	64035	45	211	214	3	2281	2303	42	4289	4328	39	2349	2352	3	80
19/7/25	728	742	14	64035	64070	35	214	218	4	2303	2334	31	4328	4357	29	2352	2354	2	70
20/7/25	←			S U N D A Y															→
21/7/25	742	751	9	64070	64109	39	218	220	2	2334	2371	37	4357	4392	35	2354	2356	2	75
22/7/25	751	757	6	64109	64128	19	220	221	1	2371	2389	18	4392	4409	17	2356	2357	1	70
23/7/25	757	767	10	64128	64173	45	221	223	2	2389	2432	43	4409	4449	40	2357	2360	3	65
24/7/25	767	776	9	64173	64216	43	223	227	4	2432	2471	39	4449	4485	36	2360	2363	3	72
25/7/25	776	786	10	64216	64263	47	227	231	4	2471	2514	43	4485	4525	40	2363	2366	3	75
26/7/25	786	798	12	64263	64299	36	231	235	4	2514	2546	32	4525	4555	30	2366	2368	2	70
27/7/25	←			S U N D A Y															→
28/7/25	798	807	9	64299	64347	48	235	239	4	2546	2590	44	4555	4596	41	2368	2371	3	74
29/7/25	807	818	11	64347	64391	44	239	241	2	2590	2632	42	4596	4635	39	2371	2374	3	80
30/7/25	818	826	8	64391	64431	40	241	Meter Problem		2632	2669	37	4635	4669	34	2374	2377	3	73
31/7/25	826	835	9	64431	64471	40	241	245	4	2669	2705	36	4669	4702	33	2377	2380	3	70
			268			1079			66			996			927			69	

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JUNE - 2025

Date	Tubewell			E.T.P.			UF Reject / Filter Backwash			RO Inlet			R.O. Product			R.O. Reject			R.O. Final TDS
	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	
1/6/25	←					S	U	N	D	A	Y	→							
2/6/25	274	285	11	62353	62389	36	99	103	4	760	792	32	2898	2927	29	2239	2242	3	35
3/6/25	285	295	10	62389	62419	30	103	106	3	792	819	27	2927	2952	25	2242	2244	2	28
4/6/25	295	304	9	62419	62449	30	106	109	3	819	846	27	2952	2976	24	2244	2247	3	30
5/6/25	304	316	12	62449	62488	39	109	112	3	846	882	36	2976	3009	33	2247	2250	3	26
6/6/25	316	328	12	62488	62529	41	112	116	4	882	919	37	3009	3042	33	2250	2254	4	28
7/6/25	328	341	13	62529	62570	41	116	120	4	919	956	37	3042	3076	34	2254	2257	3	22
8/6/25	←				S	U	N	D	A	Y	←	→	C	L	O	S	E		
9/6/25	341	355	14	62570	62612	42	120	123	3	956	995	39	3076	3113	37	2257	2259	2	25
10/6/25	355	367	12	62612	62646	34	123	126	3	995	1026	31	3113	3141	28	2259	2262	3	30
11/6/25	367	380	13	62646	62684	38	126	130	4	1026	1060	34	3141	3172	31	2262	2265	3	35
12/6/25	380	392	12	62684	62730	46	130	134	4	1060	1102	42	3172	3211	39	2265	2268	3	30
13/6/25	392	405	13	62730	62778	48	134	139	5	1102	1145	43	3211	3251	40	2268	2271	3	35
14/6/25	405	420	15	62778	62820	42	139	Meter	Problem	1145	1183	38	3251	3286	35	2271	2274	3	40
15/6/25	←				S	U	N	D	A	Y	←	→	C	L	O	S	E		
16/6/25	420	434	14	62820	62856	36	139	142	3	1183	1216	33	3286	3317	31	2274	2276	2	30
17/6/25	434	443	9	62856	62882	26	142	144	2	1216	1240	24	3317	3339	22	2276	2278	2	35
18/6/25	443	455	12	62882	62928	46	144	149	5	1240	1281	41	3339	3377	38	2278	2281	3	32
19/6/25	455	468	13	62928	62973	45	149	152	3	1281	1323	42	3377	3415	38	2281	2285	4	30
20/6/25	468	480	12	62973	63022	49	152	157	5	1323	1367	44	3415	3455	40	2285	2289	4	35
21/6/25	480	493	13	63022	63069	47	157	160	3	1367	1411	44	3455	3496	41	2289	2292	3	37
22/6/25	←			S	U	N	D	A	Y	←	→	C	L	O	S	E			
23/6/25	493	503	10	63069	63109	40	160	Meter	Problem	1411	1448	37	3496	3530	34	2292	2295	3	30
24/6/25	503	515	12	63109	63156	47	160	163	3	1448	1492	44	3530	3571	41	2295	2298	3	38
25/6/25	515	526	11	63156	63207	51	163	168	5	1492	1538	46	3571	3614	43	2298	2301	3	40
26/6/25	526	536	10	63207	63252	45	168	170	2	1538	1581	43	3614	3655	41	2301	2303	2	50
27/6/25	536	545	9	63252	63302	50	170	175	5	1581	1626	45	3655	3697	42	2303	2306	3	45
28/6/25	545	557	12	63302	63343	41	175	179	4	1626	1663	37	3697	3732	35	2306	2308	2	48
29/6/25	←			S	U	N	D	A	Y	←	→	C	L	O	S	E			
30/6/25	557	567	10	63343	63392	49	179	Meter	Problem	1663	1709	46	3732	3775	43	2308	2311	3	50
			293			1039			80			949			877			72	

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PUNJAB POLLUTION CONTROL BOARD
Zonal Office-1, E-648-B, Phase-V, Focal Point, Ludhiana

Tele Fax:- 0161-4673789 **Website:- www.ppcb.gov.in** **email:-** ppcbzo1ldh@gmail.com

No. 4495 **Speed Post/online** **Date** 12/9/25

To

M/s Sumit Knit Fab,
B-3, Industrial Area-A, Extension,
Ludhiana.

Sub:- Show cause notice for refusal of Consent to operate under the Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981.

Whereas, it is mandatory on the part of the industry to obtain consent to establish of the Board u/s 25/26 of Water (Prevention & Control of Pollution) Act, 1974 & u/s 21 of Air (Prevention & Control of Pollution) Act 1981 before the establishment/ expansion of the unit.

And whereas, it is mandatory on the part of the industry to obtain consent to operate of the Board to operate an outlet u/s 25/26 of Water (Prevention & Control of Pollution) Act, 1974 & industrial plant u/s 21 of Air (Prevention & Control of Pollution) Act 1981 for discharging of effluent/ emissions from its industrial premises.

And whereas, the industry is a small scale red category unit engaged in the process of dyeing and washing of the garments. A complaint was earlier received against the unit =regarding illegal operation of the unit. To verify the facts the site of unit was visited by officers of the Board on 03.01.2019 and the industry was found violating the various provisions of the said Acts.

And whereas, due to above violations, direction u/s 33-A & 31-A were issued to the PSPCL vide letter no. 638-641 dated 02.08.2019 for electric disconnection of unit and accordingly, the electric connection was disconnected by the PSPCL authorities.

And whereas, the industry applied for 'Consent to Operate' and for restoration of electric connection of the unit. Thereafter, short time 'Consent to Operate' was granted under Water Act, 1974 upto 12.11.2019 and under Air Act, 1981 upto 12.11.2019 & electric connection of the industry was also restored temporarily upto 12.11.2019 for six months with certain conditions.

And whereas, the industry again applied for renewal of 'Consent to Operate' alongwith restoration of electric connection for further period on 05.11.2019. The industry was granted consent under Water Act, 1974 & Air Act, 1981 both valid upto 12.05.2020 & electric connection of the industry was also restored upto 12.05.2020.

And whereas, the electric connection was disconnected by PSPCL vide TDCO no. 171/65668 dated 21.05.2020 due to expiry of temporarily restoration period.

And whereas, the industry again applied for renewal in validity of consent under Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981 alongwith restoration of electric connection. In light of the compliance made by the industry, 'Consent to Operate' under Water Act, 1974 & Air Act, 1981 was granted to the industry on 24.07.2020 upto 23.01.2021 with certain conditions and the electric connection of the unit was also restored temporarily upto 23.01.2021.

And whereas, the industry had again applied for extension in the validity of Consent to operate under the Water Act, 1974 and Air Act, 1981 alongwith restoration of electric connection on 27.12.2020.

And whereas, a complaint was also received from office of Monitoring Committee constituted by Hon'ble NGT letter no. CMC/2020/981 dated 20.08.2020 for detailed enquiry in the matter. Accordingly, a team of the officers of the Board visited the industry on 28.10.2020 and accordingly, the industry was issued show cause notice to submit its reply in writing vide Board's letter no. 713-14 dated 18.02.2021 on the points of complaint and accordingly, the industry submitted the reply of show cause notice and the industry was granted short time 'Consent to Operate' under the Water Act, 1974 & Air Act, 1981 dated 03.03.2021 upto 02.09.2021 for Zero Liquid Discharge and electric connection of the unit was also restored upto this period 02.09.2021 with special conditions.

And whereas, the industry was again granted consent to operate under the Water Act, 1974 valid upto 30.6.2025 for Zero Liquid Discharge (ZLD) and was granted authorization under the

Hazardous and other Waste Rules, 2016 valid upto 30.06.2027 for hazardous waste of category 5.1, 33.1 & 35.3.

And whereas, Sh. SL Verma filed a complaint against M/s Sumit knit fab through Sh. Sant Balbir Singh Seechewal MP and a committee was constituted by Competent Authority of the Board to enquire the matter. The committee visited the industry on 02.02.2024 and submitted the report and raised some observations.

And whereas, the industry was found not complying with the conditions of consent to operate granted under Water Act, 1974 and authorization granted under the Hazardous and other Waste Rules, 2016 of the Board.

And whereas, the industry was issued notice u/s 33-A of the Water Act, 1974 as well as show cause notice for revocation of consent to operate under the Water Act, 1974 and revocation of authorization under the Hazardous and other Waste Rules, 2016 alongwith notice for imposition of EC with hearing before Chairman of the Board on 25.04.2024.

And whereas, in compliance to decisions of personal hearing, the consent to operate granted to the industry under the Water Act, 1974 was revoked, directions u/s 33-A of the Water Act, 1974 were issued for closure of the industry and disconnection of electric connection alongwith sealing of all the D.G. sets existing in the premises of the industry.

And whereas, in compliance to above directions, the PSPCL authorities disconnected the electric supply of the industry vide TDCO letter no. 104/11 dated 29.04.2024 and the D.G set were sealed by the officer of the Board in the presence of the industry.

And whereas, in compliance to decision of personal hearing, the reminder was issued to the Assistant Excise and Taxation Commissioner, Excise and Taxation Department, Ludhiana and MC Ludhiana. The Excise and Taxation Department, Ludhiana has submitted its report vide their letter no. 124 dated 13.05.2024 and as per the report the unit has made purchases from the firms dealing in dyes and chemicals in the year 2005 and is carrying out the dyeing process. The unit is in the business of dyeing of fabric since, 2005.

And whereas, in compliance to decision no. 5 of personal hearing, Environmental Compensation (EC) of Rs. 6,42,25,000/- has been imposed on the industry vide Board's order dated 329 dated 24/7/2024 due to violations from period 2005 to 2019.

And whereas, the industry has filed a case before Hon'ble National Green Tribunal, New Delhi against the orders dated 24.07.2024 issued by the Board imposing Environmental Compensation. The NGT vide its final order dated 01.04.2025 has set aside orders for imposition of Environmental Compensation on the industry. The relevant abstract of the orders passed by Hon'ble Tribunal is under:-

39. In the light of the facts discussed above, we are clearly of the view that impugned order dated 24.07.2024 passed by PSPCB is unsustainable, being in violation of principles of natural justice and also having travelled beyond the facts which were disclosed to appellant in the show cause notice and at the time of personal hearing.

40. Appeal is accordingly allowed. The impugned order dated 24.07.2024 is hereby set aside. Pending IAs stand disposed of accordingly.

41. However, this order shall not preclude the respondent PSPCB from passing a fresh order after giving due opportunity of hearing to appellant and in accordance with law including compliance of principles of natural justice and the observations made in this judgment.

And whereas, in the meanwhile, the industry had applied for consent to operate under the Water (Prevention & Control of Pollution) Act, 1974 through OCMMS alongwith request for restoration of electric connection. Accordingly, after verification, the industry was granted consent under the Water Act, 1974 dated 14.04.2025 valid upto 13.07.2025 alongwith restoration of electric connection temporarily for 3 months with special condition that committee of officers of the Board will be constituted to verify the compliances made by the unit w.r.t violations observed during earlier visit. The committee shall submit report within one month.

And whereas, in view of observations made by the Hon'ble National Green Tribunal vide order dated 01.04.2025, the industry was issued notice for imposition of Environmental Compensation as damage caused to the environment with hearing before the Chairman of the Board on 06.05.2025, wherein it was decided as under:

1. A committee comprising of following members shall be constituted for examining the matter in totality:
   a) Sh. Amrik Singh, SLO, PPCB, Patiala (Head of the Committee)
   b) Environmental Engineer (EC Verification Committee), HQ-1, PPCB, Patiala
   c) Environmental Engineer (HQ-2, Policy Section dealing with EC matters), PPCB, Patiala
   d) Environmental Engineer, Regional Office-1, Ludhiana (presenting officer and convener member)
2. The committee shall examine the orders of Hon'ble National Green Tribunal, reply submitted by the industry during hearing and the previous records pertaining to the matter. Committee shall go through the CPCB methodology, orders issued by Hon'ble Supreme Court/ National Green Tribunal from time to time in the matter of EC imposition, in-house protocol defined by the Board for imposing ECs and other relevant aspects related to the matter.
3. The committee shall submit a conclusive report with recommendations and draft orders for imposing environmental compensation, within one month positively.
4. Further decision for levying environmental compensation will be taken after receipt of reply from the committee as constituted above.

And whereas, the industry was granted Consent to Operate under Water Act, 1974 and Air Act, 1974 up to 09/09/2025 and electric connection was also restored upto 09/09/2025.

And whereas, the industry was visited by the team constituted by the Board vide letter no. 3049-52 dated 09.05.2025 and it was observed as under :-

1. The industry was in operation and only washing process was in operation and no dyeing process was in operation. However, the representative of the unit informed to the team that they are also carrying out dyeing of garments as per demand of the market. However, no record regarding no. of batches of dyeing and washing being carried out by the industry, has been provided to the visiting team in order to adjudge the fresh water requirement in the process and generation of trade effluent, thereof.
2. The representative of industry informed that the industry has been made operational in the month of April 2025 only after temporary restoration of electricity connection by the Board.
3. The industry has installed 06 garment washing/ dyeing machines of capacity (150kg X 4) and (100kg X 2) inside its premises. The total installed capacity of wet machinery is to the tune of 800 kgs. The industry has also installed 3 no. tuning machines, 1 no. ozone machine, 2 no. hydro machines and 6 no. tumbler dryers (50kg*2 & 100 kg*4 capacity).
4. The representative of the industry informed that the industry being operated for 10-12 hrs. He also informed that liquor ratio of the machines are to the tune of 1:7. Accordingly, the generation of effluent from the installed machinery considering operation hours of the industry as 12 hrs was calculated and it can be interpreted that the industry is generating trade effluent from its process varies from 60 KLD to 70 KLD approximately based on its process i.e. only washing, only dyeing or both in the ratio of 50:50.
5. The industry has installed ETP based on Physio-Chemical treatment followed by biological treatment, UF and RO. The industry has made arrangement to re-utilize RO permeate in the process and to evaporate RO reject in 3 no. evaporators with provision of heating tubes using steam from boiler. The evaporators were in operation during visit.
6. The industry is carrying out dosing manually and no mechanized system has been provided for dosing of chemicals (lime powder, ferrous, poly) in the ETP.
7. The industry has installed wood fired baby boiler and as per the representative of the industry, the capacity of baby boiler is 800 kg/hr. But, no documentary proof in this regard was provided to the visiting team by the industry. The approach made by the industry to reach stack provided with its boiler was found not proper due to which monitoring of said boiler could not be carried out by the visiting team.
8. The industry has installed one no. DG set of capacity 62.5 KVA equipped with canopy and adequate stack height.
9. The industry is maintaining records regarding consumption of fresh water abstracted from borewell, water consumption for domestic purposes, effluent treated in ETP, water back-washed from UF (record not maintained w.e.f 30.06.2025), consumption of chemicals in ETP and RO permeate reused as well as RO reject. On analysis of the data maintained by the industry for the period April-July, it is observed that the water available for process during the

month of May was 172.37 KL (fresh water) + 667 KL (RO permeate) = 839.37 KL. However, the treated effluent discharged from ETP during this month was 799 KL, i.e. 40 KL less than the water consumed. The team felt that this difference may be due to different losses in process/absorption of water by fabric during process, use of fresh water in boiler as well as storage of water in collection tanks of ETP etc.

Similarly, the water available for process during the month of June was 231.35 KL (fresh water) +877 KL (RO permeate) = 1108.35 KL. However, the treated effluent discharged from ETP during this month was 1039 KL, i.e. 70 KL less than the water consumed. This difference may be due to losses in process/absorption of water by fabric during process, use of fresh water in boiler as well as storage of water in collection tanks of ETP.

10. The team also noted the readings of all EMFs installed by the unit during the visit on 04.07.2025 approximately at 1:30 PM and one member of the team was deputed to visit the industry on 05.07.2025 and taking the readings after 24 hours. Accordingly, the industry was visited on 5.7.2025 at about 2:00 PM to note down the reading of EMFs/flow meters installed by the industry, so that the consumption of fresh water as well as effluent generated in 24 Hrs can be adjudged. The above analysis reveals following facts:
    - The generation of waste water is within the consent to operate granted to the industry.
    - The difference of 8 KLD effluent between effluent treated by conventional ETP and RO feed after UF may be due to the faulty meter of UF backwash.
    - Difference of 6.6 KLD effluent between RO feed and RO processing may be due to the storage of remained effluent into storage tanks installed for the storage of RO permeate and RO reject having storage capacity of 5000 Ltr and 4000 Ltr each because flow meters are installed on the outlet of each storage tank.
    - The recovery of RO was accessed as 94% based upon the analysis of data of flow meters, which is in accordance with the flow chart exhibited at site.
    - As per the records maintained by the industry and analysed by the visiting team, the industry has used fresh water for its process to the tune of 172.37 KL (@ 5.56 KLD), 231.35 KL (@ 7.71 KLD) and 22.93 KL (@ 7.64 KLD) for the month of May, June & July (1st to 3rd July), 2025 respectively. Similarly, the industry has discharged treated effluent to the tune of 25.77 KLD, 34.63 KLD & 43.66 KLD for the month of May, June & July (1st to 3rd July), 2025 respectively. However, as per the actual readings taken by the visiting team for 24 hours, the fresh water consumption in its process is to the tune of 46.4 KLD and treated trade effluent is to the tune of 57 KLD. Thus, there is a lot of difference between the fresh water consumption as per the record maintained by the industry and actual readings taken by the visiting team for 24 hours.
11. The industry has installed boiler of capacity 800 kg/hr. As per the data provided by the industry w.r.t. requirement of steam from the boiler, it requires steam in two no. dyeing/washing machines & tumblers @ 900 kg/day considering efficiency of machines @50% and efficiency of tumbler @ 20%. In this regard, the industry has not submitted any document to adjudge the efficiency considered by the industry for requirement of steam in its process.

    Also, the industry has submitted that a steam @ 8000 Kg/day will be generated by operating boiler for 10 hours a day. Out of 8000 Kg/day steam, 900 Kg will be used in its process and balance 7100 Kg is adequate to evaporate RO reject @ 7 KLD. The data submitted by the industry with regard to steam generation and consumption is as per Annexure-2. But, the industry has not submitted any document w.r.t. rate of evaporation as well as capacity of evaporator to substantiate the contentions of the industry.

    There is no arrangement to check the water level in the evaporator in order to adjudge the adequacy of the evaporator to evaporate all the RO reject generated from the treatment. Steam line from the boiler has been provided in the evaporators for the evaporation of Regional Office-1, Ludhiana reject. One brick masonry collection tank has been provided below the evaporators to lift the RO reject into the evaporators for evaporation. Thus, the contentions given by the industry w.r.t. adequacy of boiler to meet out steam requirement for its process as well as for its evaporators is not maintainable
12. The industry is discharging its domestic effluent directly into MC sewer without any prior treatment as mentioned in the CTO granted to the industry under the Water Act, 1974.

13. No bye-pass arrangement was found by the visiting team. However, the industry has provided haudi near its main gate and close to RO reject collection tank. Also, the industry has provided washroom near to effluent collection tank. The outlet of the washroom as well as haudi were found connected with the MC sewer. The team apprehended that the industry might misuse above mentioned haudi and washroom to discharge RO reject and effluent into MC sewer through these arrangements during odd hours.
14. Monitoring of ETP was carried out by the visiting team and samples were collected from different locations, which were sent to the Head Office lab, Patiala for analysis of different parameter prescribed for such type of units. The analysis results are as under:

Parameters (mg/l except pH, Colour & SAR)	Inlet of ETP	Outlet of ETP leading to UF feed	RO-1 & RO-2 permeate leading to reuse storage tank	RO reject leading to Evaporator
pH	8.2	8.1	6.7	7.6
TSS	680	<5	<5	<5
TDS	1240	471	100	3470
COD	514	<5	<5	17
BOD	71	<5	<5	<5
SAR	1.67	1.29	0.98	1.59
Amm. Nitrogen	BDL	BDL	BDL	BDL
Phenolic Compound	BDL	BDL	BDL	BDL
Sulphide	BDL	BDL	BDL	BDL
Total Chrome	0.41	<0.1	<0.1	<0.1
O& G	6.4	BDL	BDL	BDL
Colour (Co.-Pt scale)	200	BDL	BDL	BDL

All the parameters are within the prescribed limits of the Board for such type of industries. However, the analysis results has been examined by the team w.r.t. reduction in conc. of parameters in the treated effluent after treatment. On examination of different parameters, it has been found that the reduction in conc. of TDS, BOD & COD are not in order i.e. the conc. of TDS in untreated effluent is to the tune of 1240 mg/lt and after treatment in ETP it reduces to 471 mg/lt. The industry is using various chemicals namely lime, ferrous sulphate and polyelectrolyte for treatment. Thus, in chemical treatment, the reduction in TDS is usually taken place to the tune of 5% approximately. Whereas, in present case, the reduction in TDS level is to the tune of 62%, which seems not correct. Thus, it is apprehended that the industry is carrying out dilution in the ETP / in the treated trade effluent collection tank by virtue of which reduction in TDS levels taken place upto 62%, which is not acceptable,. Similarly, there is a reduction of BOD and COD from 71 to less than 5 mg/lt and 514 to less than 5 mg/lt, respectively, which is practically unfeasible. In this regard, literature reveals that the reduction of TDS levels are possible to the level of 0 to 5%, BOD level can be reduced from 71 to (10 - 30) mg/lt and COD level can be reduced from 514 to (50 -100) mg/lt in the samples of treated trade effluent after treatment in ETP.

15. The industry has provided arrangement for the scientific storage and disposal of hazardous waste of category 33.1 and 35.3. But, no waste of cat. 5.1 was found stored inside the premises of the unit. Moreover, the industry is also gencrating hazardous waste of category 37.3 i.e. Concentration or evaporation residues (from RO reject tank) but it has not obtained authorization for the same. However, the said hazardous waste is being stored and lifting the same with ETP sludge Chemical sludge i.e. 35.3 to Nimbua as informed by the representative of the industry. The industry is maintaining record of generation & disposal of hazardous waste of category 35.3 only and as per the record shown by the industry, it has stored 15 bags of hazardous waste each measuring 20 kgs and same has been verified by the visiting team by checking hazardous waste storage room.

As per the report, it has been found that the analysis results examined by the team w.r.t. reduction in conc. of parameters i.e. TDS, BOD & COD in the treated effluent after treatment are practically not feasible, as the decrease in BOD and TSS is more than 92%, COD is more than 99% and TDS is more than 62% through physio chemical treatment in ETP, which is not possible.

Further, as per the report the total water consumption is around 46.4 KL in the process as per the visit, but as per the record maintained by the industry, the average daily water consumption is 5.56 KL, 7.71 KL and 7.64 KL for the month of May, June & July 2025, which is huge difference and creating doubt regarding dilution/ untreated discharge / unmetered supply. The detailed report is as under :-

- The analysis results examined by the team w.r.t. reduction in conc. of parameters i.e. TDS, BOD & COD in the treated effluent after treatment is practically not feasible. Thus, team apprehended that the industry is carrying out dilution in the ETP / in the treated trade effluent collection tank.
- The industry has not provided any bye-pass arrangement. However, the industry has provided haudi near its main gate and close to RO reject collection tank. Also, the industry has provided washroom near to effluent collection tank. The outlet of the washroom as well as haudi were found connected with the MC sewer. The team apprehended that the industry might misuse above mentioned haudi and washroom to discharge RO reject and effluent into MC sewer through these arrangements during odd hours.
- The generation of effluent as well as its treatment has been found within the quantum of consent granted to the industry as per the data analysed. However, there is a lot of difference between the fresh water consumption as per the record maintained by the industry and actual readings taken by the visiting team for 24 hours.
- The industry is required to obtain authorization under HWM Rules, 2016 for category 37.3 i.e. concentration and evaporation residue from the Board. Also, the industry is required to maintain the records w.r.t. generation and lifting of hazardous waste of category 5.1 & 33.1 and shall submit the same to the Board on monthly basis.
- The industry is required to maintain its production records/record regarding no. of batches of dyeing & washing being carried out on daily basis so that fresh water requirement and subsequently generation of trade effluent based on machinery installed can be adjudged.
- The industry is required to install/repair water meter to adjudge the quantity of backwash for Ultra filtration so that complete water balance can be made.
- The industry is required to get the study carried out w.r.t. availability of steam from the boiler and its consumption in different processes of the industry as well as in evaporator so that adequacy of the systems installed by the industry can be adjudged including evaporation rate of evaporator.
- The industry is required to carry out dosing of chemicals (lime powder, ferrous sulphate, polyelectrolyte) through mechanized system.
- The industry is required to make proper approach to reach stack provided with its boiler.

And whereas, the industry is not complying with provisions of the Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981.

And whereas, the matter was considered and it was decided to refuse application applied by the industry for obtaining 'Consent to Operate' under the Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981 after affording an opportunity of personal hearing before the Competent Authority of the Board.

As such, you are, hereby given an opportunity of personal hearing before **the Senior Environmental Engineer, Zonal Office-I, Ludhiana in his office at E-648-B, Phase-V, Focal Point, Ludhiana on 18.09.2025 at 11:00 A.M.** to explain your position, with respect to above said violations, failing which action as deemed fit in the matter shall be taken without giving any opportunity/ notice.

Environmental Engineer
Zonal Office-1, Ludhiana

Endst. No._____ **Dated_____**

A copy of the above is forwarded to the Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana for information & necessary action. It is requested to inform the industry regarding date of hearing.

Environmental Engineer
Zonal Office-1, Ludhiana

SUMIT KNIT FAB

3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)
Email: sumitknitfab@yahoo.com

To

18-09-2025

The Senior Environmental Engineer -ZO1
Punjab Pollution Control Board
E-648, phase V, Focal point
Ludhiana

Sub:- **Show cause notice for refusal of Consent to operate under the Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981.**

Respected Sir

This refers to the subject cited show cause letter no 4495-96 dated 12/09/2025 . Kindly find the reply of deficiencies and the improvements points observed by the Board team on July 04,2025.

S No	Observation/Abnormality	Answer
1	The analysis results examined by the team w.r.t. reduction in conc. of parameters i.e. TDS, BOD & COD in the treated effluent after treatment is practically not feasible. Thus, team apprehended that the industry is carrying out dilution in the ETP / in the treated trade effluent collection tank.	TDS inlet of ETP 1240 and at outlet of ETP 471. Practically this is not possible. We take water in the washing and dyeing process RO permeate @ 90% (TDS 100 mg/l) and fresh ground water 10% (TDS 600 mg/l) . After mixing of RO permeate and fresh ground water TDS reaches to 160 mg/l. After addition of lime, ferrous sulphate and ploy TDS reaches around 600 mg/l. After treatment in ETP BOD results at different time was observed in previous analysis reports 11, < 5 and 4.7 and COD 72, 52,27 and <5 (copy of these reports attached) In our area ground water TDS is around 600 mg/l. The team visit was surprise. No one knew about the team visit. We did not dilute anything in the ETP treated water storage tank. This is hypothetical observation made by team and there is no objective evidence given by team. You are requested to take water sample again after emptying the treated storage water tank fully.
2	The industry has not provided any bye-pass arrangement. However, the industry has provided haudi near its main gate	Haudi and Wash room has been closed, but we honestly say this type of thought never come in our mind. Board teams and officers inspected the industry in past many times this point was never raised by any officer, otherwise, we dismantled the same earlier. (photograph attached)

SUMIT KNIT FAB

3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)
Email: sumitknitfab@yahoo.com

	and close to RO reject collection tank. Also, the industry has provided washroom near to effluent collection tank. The outlet of the washroom as well as haudi were found connected with the MC sewer. The team apprehended that the industry might misuse above mentioned haudi and washroom to discharge RO reject and effluent into MC sewer through these arrangements during odd hours.	
3	The generation of effluent as well as its treatment has been found within the quantum of consent granted to the industry as per the data analysed. However, there is a lot of difference between the fresh water consumption as per the record maintained by the industry and actual readings taken by the visiting team for 24 hours.	**Fresh water extraction from bore well.** **Month (2025) / Opening / Closing / GWE KLD/ month / Working days / KLD consumption @** **May** 51 274 223 23 9.69 **June** 274 567 293 26 7.42 **July** 567 835 268 27 9.92 **WATER USED IN washing and dyeing PROCESS** **Month (2025) / RO PRODUCT / FRESH GWE / Total-KLD / Working days / KLD(consumption @** **May** 667 223 890 23 38.69 **June** 877 293 1170 26 45.00 **July** 927 268 1195 27 44.25 Hence water taken for process in 24 hours matches with the quantum noted by team i.e 46 .4kld.

SUMIT KNIT FAB

3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)
Email: sumitknitfab@yahoo.com

4	The industry is required to obtain authorization under HWM Rules, 2016 for category 37.3 i.e. concentration and evaporation residue from the Board. Also, the industry is required to maintain the records w.r.t. generation and lifting of hazardous waste of category 5.1 & 33.1 and shall submit the same to the Board on monthly basis.	Agreement for category 37.3 to be sent to authorised disposal facility. After receipt of signed agreement copy from authorised recycler we will submit Authorisation application on OCMMS, but not later than 30 Sep, 2025
5	The industry is required to maintain its production records/record regarding no. of batches of dyeing & washing being carried out on daily basis so that fresh water requirement and subsequently generation of trade effluent based on machinery installed can be adjudged.	We will maintain the production data regarding no. of batches of dyeing & washing being carried out on daily basis as per the guidelines of the Board after resumption of production process.
6	The industry is required to install/repair water meter to adjudge the quantity of backwash for Ultra filtration so that complete water balance can be made.	Water meter has been repaired and working satisfactory.
7	The industry is required to get the study carried out w.r.t. availability of steam from the boiler and its consumption in different processes of the industry as well as in evaporator so that adequacy of the systems installed by the industry can be adjudged	We will conduct the required study after resuming the production process at the industry.

GSTIN 03ABEPJ2175J3ZT

98723 00533

SUMIT KNIT FAB

3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)
Email: sumitknitfab@yahoo.com

	including evaporation rate of evaporator.	
8	The industry is required to carry out dosing of chemicals (lime powder, ferrous sulphate, polyelectrolyte) through mechanized system.	We are getting proposal for this and will be executed after confirmation from supplier. Target completion date will be communicated with 7 days.
9	The industry is required to make proper approach to reach stack provided with its boiler.	To reach the stack approach has been provided.(photo attached)

We were spent lot of money for change of RO membrane, that was choked due to long time closure of plant. Therefore, you are requested to restore our power connection and grant us consent to operate at the earliest to avoid the damage of RO membrane and financial losses to us .

For SUMIT KNIT FAB

Rishi Jethi

Rishi Jethi

Sumit Knit Fab

Ph. 0161-2676350 Phase-5, Focal Point, Ludhiana.

Water Analysis Report

1. Laboratory Sample no.: E 57/Zonal Lab/2023
2. Name of Industry : M/s Sumit Knit Fab, 3B, Industrial Area-A, Ghorewali Road,
3. Name of Sample Collecting Officer : Er. Kanwaldeep Kaur, Environment Engineer, Er. Sushil Kumar, Assistant Environment Engineer
4. Type of Sample : Grab
5. Date of Sample Collection : 20.09.2023
6. Date of Receiving: 21.09.2023
7. Method Followed IS 3025/ methods of APHA

Results:

Sr. No.	Parameters	From the UF Feed tank i.e. after ACF	From Aeration
1.	pH	7.6	-
2.	Total Suspended Solids (mg/l)	14	-
3.	Chemical Oxygen demand (mg/l)	72	-
4.	Bio-chemical Oxygen Demand (mg/l)	11	-
5.	Mixed Liquid Suspended Solids (mg/l)	-	52
6.	Mixed Liquid Volatile Suspended Solids (mg/l)	-	30

Remarks :-

1. BDL means Below Method Detection Limit.
2. No specific standards are prescribed as per EPA, However if any stringent/other standards have been imposed by the board, the same shall prevail.

29/9/23

Junior Scientific Officer,
Zonal Lab, Ludhiana

Ends. No. 829-31

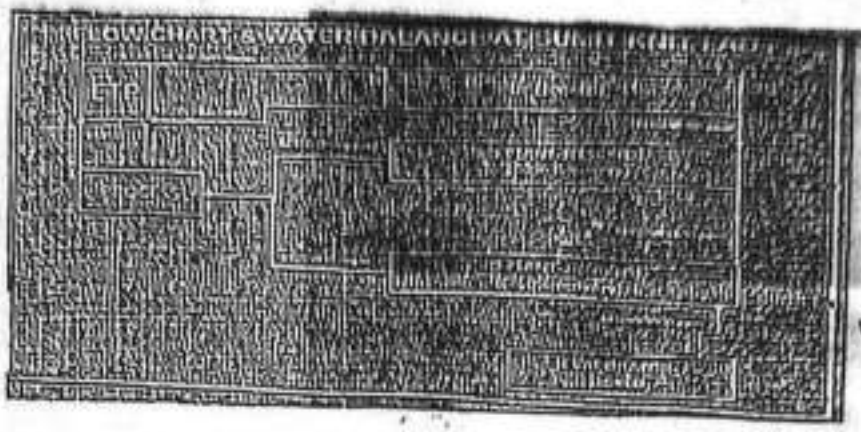
Dated 3-10-2023

A copy of the above is forwarded to the following for information and necessary action please along with data sheet:-

1. The Chief Environmental Engineer, Punjab Pollution Control Board, Ludhiana.
2. The Senior Environmental Engineer, Punjab Pollution Control Board, Zonal Office-1, Ludhiana.
3. The Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana.

Scientific Officer,
Zonal Lab, Ludhiana

c) As per the flow chart exhibited at site, 92% RO permeate was expected against 75% permeate received as per records maintained. Then, rest of the 25% should be the RO reject. Whereas, as per the records, only 6% RO reject was there. It means, rest of the effluent was directly discharged without RO treatment/evaporation.



d) The industry is granted consent for treatment and reuse effluent at the @75 KLD through ZLD and disposal of domestic effluent @0.7 KLD into MC sewer. Considering 25 working day in a month, the expected effluent at ETP during 01.01.2023 to 01.02.2024 shall be around 25000 KL against the 10656 KL received as per records maintained. The industry representative failed to provide any production record to compare the water consumption/discharge with the actual production/consented production.

6. During the visit, effluent sampling was carried out from the outlet of conventional physio-chemical treatment plant (ETP) leading to Ultra-filtration (UF), RO-I and RO-II permeate leading to reuse storage tank, Outlet of overhead tank where fresh water and RO permeate is going for reuse to process area & boiler etc. and from the RO reject leading to the evaporator.

As per analysis report received from Head Office Lab, Patiala the parameters are reproduced as below:

Parameters (mg/l except pH & SAR)	Outlet of ETP leading to UF Feed	RO-I & RO-II permeate leading to reuse storage tank	Outlet of overhead tank where Fresh Water+ RO Permeate leading to reuse	RO-Reject leading to Evaporator
pH	7.8	8.2	8.9	8.2
TSS	18	BDL	11	44
TDS	1640	1501	1267	5894
COD	52	19	14	-

Environmental Engineer
Punjab Pollution Control Board,
Regional Office-I, LUDHIANA

Scanned with CamSc

Sophisticated Analytical Instruments Laboratories Society (Registered as Society with Registrar of Firms & Societies, Punjab, Chandigarh)
Thapar Technology Campus, Bhadson Road, Patiala-147 004 (India)

TC-14776

TEST REPORT

ULR No.	NA	Date:	21.07.2025	Serial No.	294
Service No.	ES2507190 (01-02)	Customer's Ref.	Sample submitted by the customer on dated 14.07.2025		
Customer's name and address:		Date of Receipt of Job	15.07.2025		
Sumit Knit Fab **B-3, Industrial Area – A,** **Ludhiana- 141010 (Pb)** **Kind Attn.: Mr. Sachin Kuymar**		Date of Completion of Job	19.07.2025		
		Total Number of Pages	1		
		Sample Description	Effluent		
		Quantity/Number of samples	5 Liter / 2		
Condition of the sample received		O.K.			
Customer's sample identification No. (if any)		**01-** UF Inlet **02-** UF Outlet			
Sampling Procedure (if any), Standard/Specification		--			
Mode of Sampling/ Environmental Condition During Transport		NA			
Deviations (if any)	--	Documents constituting this report (if any)	--		

Test Results

S. No.	Parameters	Test Method			Results	
Discipline	Chemical	Group (Subgroup)	Pollution & Environment (Waste Water)	Unit	01	02
1	Total Suspended Solid @ 105°C	IS 3025 (Part 17):2022 - Gravimetric Method		mg/l	<5.0	<5.0
2	Total Dissolved Solid @ 180°C	IS 3025 (Part 16):2023 - Gravimetric Method		mg/l	868	854
3	Chemical Oxygen Demand (COD)	IS 3025 (Part 58):2023- Open Reflux		mg/l	27	23
4	Biochemical Oxygen Demand for 3 days @ 27°C	IS 3025 (Part 44):2023 - Wrinkler Method		mg/l	4.7	4.6
5	Oil & Grease @ 80°C	IS 3025 (Part 39):2021- Liquid Partition Gravimetric Method		mg/l	<5.0	--
6	Iron as Fe	IS 3025 (Part 53) -2024 AAS Method		mg/l	0.64	0.54

..... End of the report.....

Mr. Rushil Kapur
Technical Manager
(Authorized Signatory)

Note:
1. The results listed refer only to the tested samples (as submitted by the customer) and applicable parameters. Endorsement of products is neither inferred nor implied
2. Samples will be destroyed after 10 days from the date of issue of the test report unless otherwise specified
3. This report is not to be reproduced wholly or in part and cannot be used as an evidence in the products is neither inferred nor implied. court of law and should not be used in any advertising media without special permission in writing.
4. In case any reconfirmation of contents of the test report is required, please contact the authorized signatory of the test report within 7 days of the issue of test report

Sophisticated Analytical Instruments Laboratories Society (Registered as Society with Registrar of Firms & Societies, Punjab, Chandigarh)
Thapar Technology Campus, Bhadson Road, Patiala-147 004 (India)

TEST REPORT

ULR No.	NA	Date:	21.07.2025	Serial No.	NA
Service No.	NNS2507442 (01-02)	Customer's Ref.	Sample submitted by Customer on dated 14.07.2025		
Customer's name and address:		Date of Receipt of Job	15.07.2025		
Sumit Knit Fab. **B-3, Industrial Area-A,** **Ludhiana 141010 (Pb)** **Kind Attn.: Mr. Sachin Kumar**		Date of Completion of Job	19.07.2025		
		Total Number of Pages	1		
		Sample Description	Effluent		
		Quantity/Number of samples	5 Liter / 2		
Condition of the sample received		O.K.			
Customer's sample identification No. (if any)		01- UF Inlet 02- UF Outlet			
Sampling Procedure (if any), Standard/Specification		--			
Mode of Sampling/ Environmental Condition During Transport		NA			
Deviations (if any)	--	Documents constituting this report (if any)	--		

TEST RESULTS

Sr. No.	Parameters	Test Method			Results	
Discipline	NA	Group (Subgroup)	NA	Unit	01	02
1	Colour	IS: 3025 (Part 4)-2021 Spectrophotometric Single Wavelength method		Pt.Co.Unit	4	3

.....End of the report.....

Mr. Rushil Kapur
Technical Manager
(Authorized Signatory)

Note:
1. The results listed refer only to the tested samples (as submitted by the customer) and applicable parameters. Endorsement of products is neither inferred nor implied
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4. In case any reconfirmation of contents of the test report is required, please contact the authorized signatory of the test report within 7 days of the issue of test report



294

456

MAY - 2025

Date	Tubewell			E.T.P.			UF Reject / Filter Backwash			RO Inlet			R.O Product			RO Reject			RO Feed TDS
	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	
1/5/25	51	58	7	61554	61577	23	22	24	2	38	59	21	2231	2251	20	2194	2195	1	32
2/5/25	58	60	2	← P L A N T →						CLOSE →									
3/5/25	60	68	8	61577	61603	26	24	29	5	59	80	21	2251	2270	19	2195	2197	2	35
4/5/25	68	69	1	← S U N D A Y →						CLOSE →									
5/5/25	69	76	7	61603	61624	21	29	32	3	80	98	18	2270	2286	16	2197	2199	2	30
6/5/25	76	84	8	61624	61646	22	32	34	2	98	118	20	2286	2305	19	2199	2190	1	27
7/5/25	84	91	7	61646	61669	23	34	37	3	118	138	20	2305	2324	19	2190	2191	1	27
8/5/25	91	93	2	← P L A N T →						LOSE →									
9/5/25	93	101	8	61669	61691	22	37	39	2	138	158	20	2324	2343	19	2191	2192	1	30
10/5/25	101	102	1	← P L A N T →						LOSE →									
11/5/25	102	103	1	← S U N D A Y →															
12/5/25	103	109	6	61691	61706	15	39	41	2	158	171	13	2343	2355	12	2192	2193	1	32
13/5/25	109	117	8	61706	61751	45	41	45	4	171	212	41	2355	2393	38	2193	2196	3	35
14/5/25	117	126	9	61751	61794	43	45	49	4	212	251	39	2393	2429	36	2196	2199	3	25
15/5/25	126	134	8	61794	61840	46	49	53	4	251	293	42	2429	2467	38	2199	2203	4	30
16/5/25	134	143	9	61840	61882	42	53	58	5	293	330	37	2467	2501	34	2203	2206	3	28
17/5/25	143	151	8	61982	61917	35	58	60	2	330	363	33	2501	2531	30	2206	2209	3	29
18/5/25	← S U N D A Y →																		
19/5/25	151	161	10	61917	61961	44	60	65	5	363	402	39	2531	2568	37	2209	2211	2	25
20/5/25	161	172	11	61961	62005	44	65	68	3	402	443	41	2568	2606	38	2211	2214	3	27
21/5/25	172	181	9	62005	62049	44	68	72	4	443	483	40	2606	2643	37	2214	2217	3	25
22/5/25	181	183	2	← P L A N T →						CLOSE →									
23/5/25	183	195	12	62049	62101	52	72	76	4	483	531	48	2643	2687	44	2217	2221	4	23
24/5/25	195	210	15	62101	62144	43	76	79	3	531	571	40	2687	2724	37	2221	2224	3	25
25/5/25	← S U N D A Y →																		
26/5/25	210	218	8	62144	62188	44	79	84	5	571	610	39	2724	2760	36	2224	2227	3	27
27/5/25	218	229	11	62188	62223	35	84	87	3	610	642	32	2760	2790	30	2227	2229	2	30
28/5/25	229	238	9	62223	62250	27	87	89	2	642	667	25	2790	2813	23	2229	2231	2	25
29/5/25	238	249	11	62250	62285	35	89	92	3	667	699	32	2813	2842	29	2231	2234	3	22
30/5/25	249	261	12	62285	62319	34	92	96	4	699	729	30	2842	2869	27	2234	2237	3	30
31/5/25	261	274	13	62319	62353	34	96	99	3	729	760	31	2869	2898	29	2237	2239	2	32
			223			799			77			722			667			55	

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JUNE - 2025

Date	Tubewell			E.T.P.			UF Reject / Filter Backwash			RO Inlet			R.O. Product			R.O. Reject			R.O final TDS
	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	
1/6/25	←					S	U	N	D	A	Y								→
2/6/25	274	285	11	62353	62389	36	99	103	4	760	792	32	2898	2927	29	2239	2242	3	35
3/6/25	285	295	10	62389	62419	30	103	106	3	792	819	27	2927	2952	25	2242	2244	2	28
4/6/25	295	304	9	62419	62449	30	106	109	3	819	846	27	2952	2976	24	2244	2247	3	30
5/6/25	304	316	12	62449	62488	39	109	112	3	846	882	36	2976	3009	33	2247	2250	3	26
6/6/25	316	328	12	62488	62529	41	112	116	4	882	919	37	3009	3042	33	2250	2254	4	28
7/6/25	328	341	13	62529	62570	41	116	120	4	919	956	37	3042	3076	34	2254	2257	3	22
8/6/25	←				S	U	N	D	A	Y	→	C	L	O	S	E			→
9/6/25	341	355	14	62570	62612	42	120	123	3	956	995	39	3076	3113	37	2257	2259	2	25
10/6/25	355	367	12	62612	62646	34	123	126	3	995	1026	31	3113	3141	28	2259	2262	3	30
11/6/25	367	380	13	62646	62684	38	126	130	4	1026	1060	34	3141	3172	31	2262	2265	3	35
12/6/25	380	392	12	62684	62730	46	130	134	4	1060	1102	42	3172	3211	39	2265	2268	3	30
13/6/25	392	405	13	62730	62778	48	134	139	5	1102	1145	43	3211	3251	40	2268	2271	3	35
14/6/25	405	420	15	62778	62820	42	139	Meter	Problum	1145	1183	38	3251	3286	35	2271	2274	3	40
15/6/25	←				S	U	N	D	A	Y	→	C	L	O	S	E			→
16/6/25	420	434	14	62820	62856	36	139	142	3	1183	1216	33	3286	3317	31	2274	2276	2	30
17/6/25	434	443	9	62856	62882	26	142	144	2	1216	1240	24	3317	3339	22	2276	2278	2	35
18/6/25	443	455	12	62882	62928	46	144	149	5	1240	1281	41	3339	3377	38	2278	2281	3	32
19/6/25	455	468	13	62928	62973	45	149	152	3	1281	1323	42	3377	3415	38	2281	2285	4	30
20/6/25	468	480	12	62973	63022	49	152	157	5	1323	1367	44	3415	3455	40	2285	2289	4	35
21/6/25	480	493	13	63022	63069	47	157	160	3	1367	1411	44	3455	3496	41	2289	2292	3	37
22/6/25	←			S	U	N	D	A	Y	→	C	L	O	S	E				→
23/6/25	493	503	10	63069	63109	40	160	Meter	Problum	1411	1448	37	3496	3530	34	2292	2295	3	30
24/6/25	503	515	112	63109	63156	47	160	163	3	1448	1492	44	3530	3571	41	2295	2298	3	38
25/6/25	515	526	11	63156	63207	51	163	168	5	1492	1538	46	3571	3614	43	2298	2301	3	40
26/6/25	526	536	10	63207	63252	45	168	170	2	1538	1581	43	3614	3655	41	2301	2303	2	50
27/6/25	536	545	9	63252	63302	50	170	175	5	1581	1626	45	3655	3697	42	2303	2306	3	45
28/6/25	545	557	12	63302	63343	41	175	179	4	1626	1663	37	3697	3732	35	2306	2308	2	48
29/6/25	←			S	U	N	D	A	Y	→	C	L	O	S	E				→
30/6/25	557	567	10	63343	63392	49	179	Meter	Problum	1663	1709	46	3732	3775	43	2308	2311	3	50
			293			1039			80			949			877			72	

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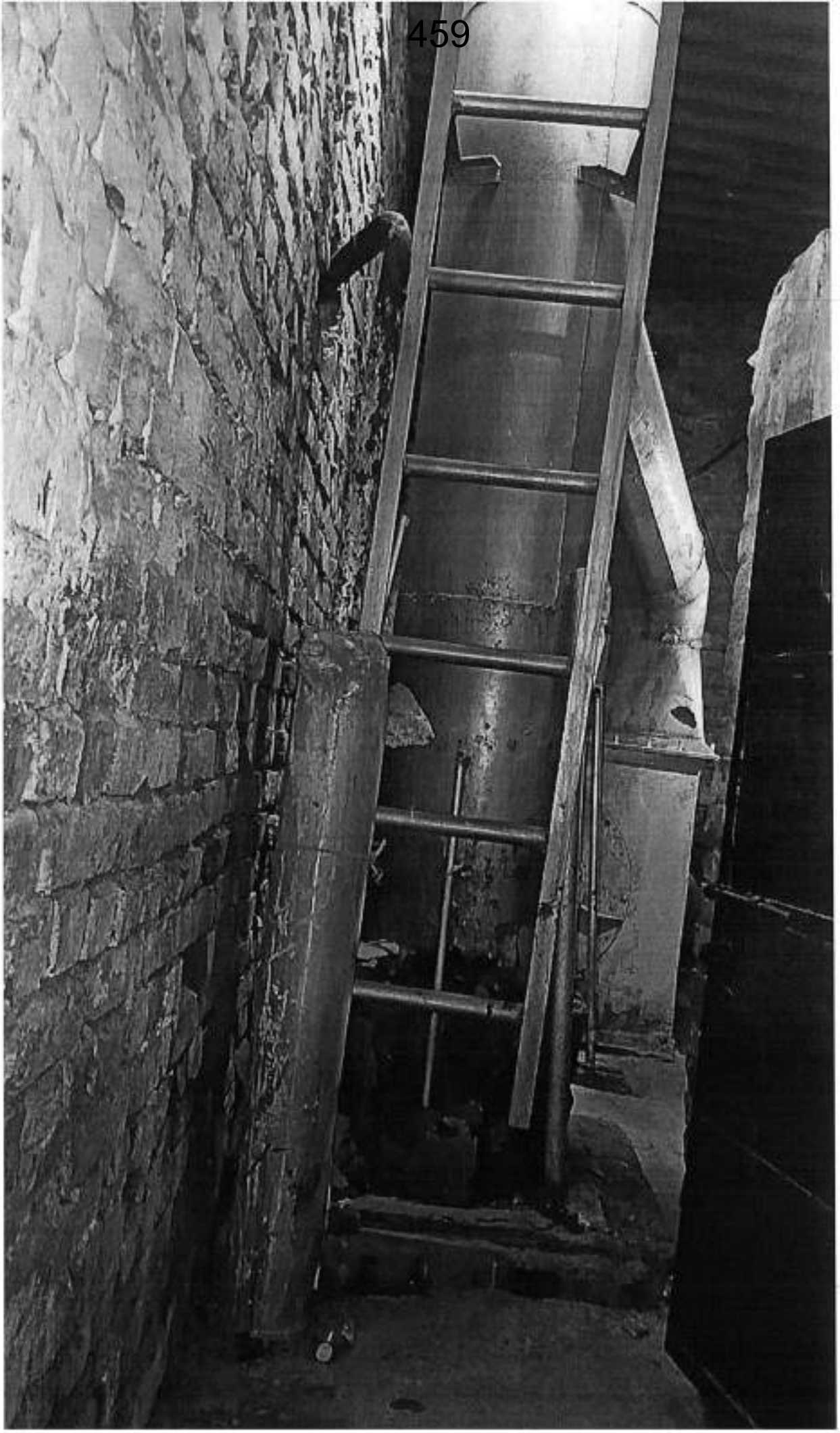
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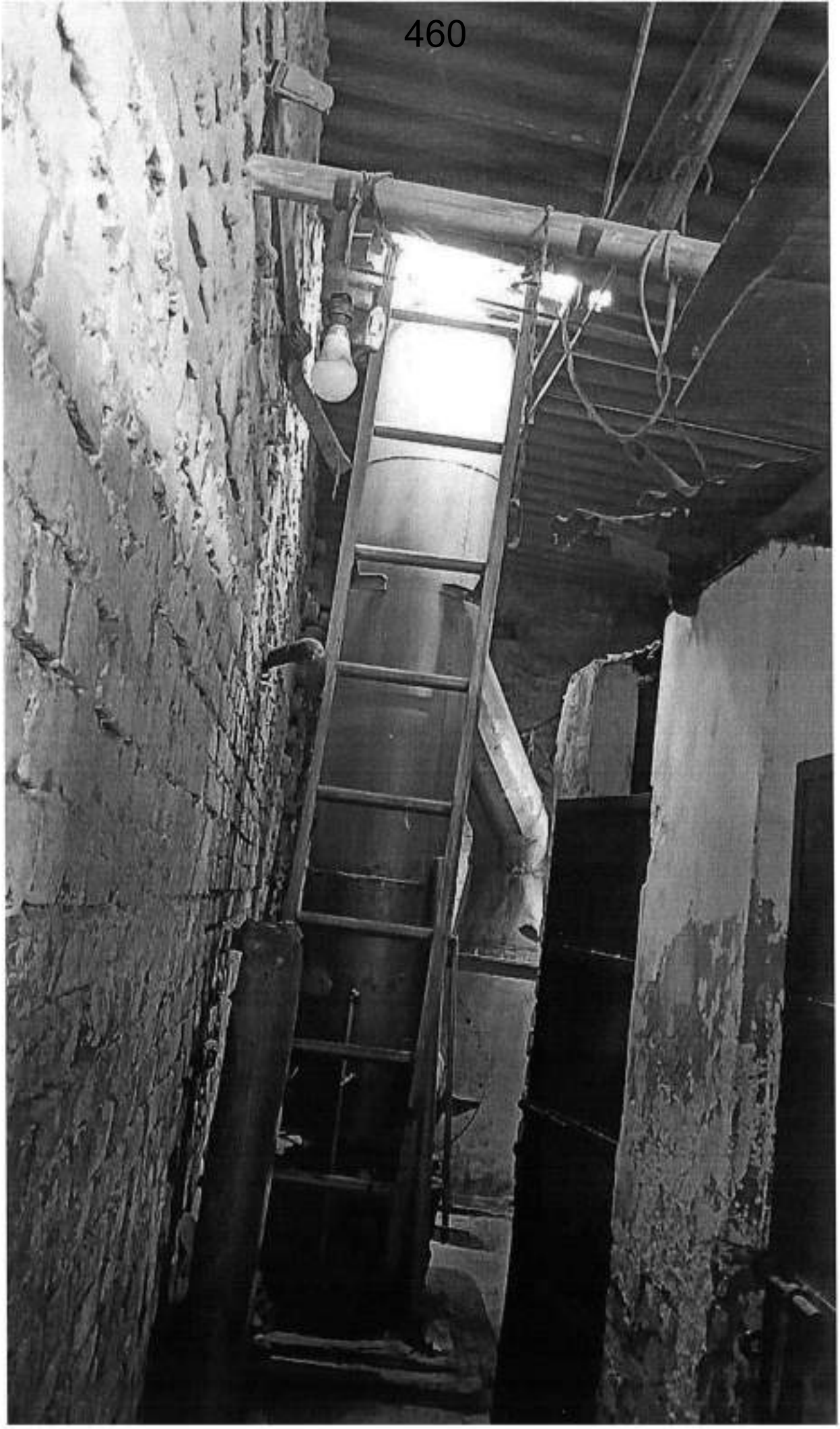
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JULY - 2025

Date	Tubewell			E.T.P.			UF Reject / Filter Backwash			RO Inlet			RO Product			RO Reject			RO Final TDS
	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	Initial Reading	Final Reading	Total	
1/7/25	567	578	11	63392	63437	45	179	Meter Problem	"	1709	1751	42	3775	3814	39	2311	2314	3	55
2/7/25	578	587	9	63437	63485	48	179	"	"	1751	1795	44	3814	3855	41	2314	2317	3	70
3/7/25	587	596	9	63485	63523	38	179	"	"	1795	1830	35	3855	3888	33	2317	2319	2	75
4/7/25	596	606	10	63523	63568	45	179	"	"	1830	1871	41	3888	3926	38	2319	2322	3	70
5/7/25	606	617	11	63568	63614	46	179	182	3	1871	1914	43	3926	3966	40	2322	2325	3	75
6/7/25	←			SUNDAY →						LOSE									→
7/7/25	617	625	8	63614	63639	25	182	184	2	1914	1937	23	3966	3988	22	2325	2326	1	80
8/7/25	625	635	10	63639	63680	41	184	188	4	1937	1974	37	3988	4023	35	2326	2328	2	80
9/7/25	635	646	11	63680	63727	47	188	191	3	1974	2018	44	4023	4064	41	2328	2331	3	85
10/7/25	646	655	9	63727	63769	42	191	193	2	2018	2058	40	4064	4101	37	2331	2334	3	80
11/7/25	655	662	7	63769	63794	25	193	196	3	2058	2080	22	4101	4122	21	2334	2335	1	75
12/7/25	662	675	13	63794	63831	37	196	199	3	2080	2114	34	4122	4153	31	2335	2338	3	70
13/7/25	←			SUNDAY															→
14/7/25	675	686	11	63831	63857	26	199	201	2	2114	2138	24	4153	4175	22	2338	2340	2	70
15/7/25	686	697	11	63857	63906	49	201	205	4	2138	2183	45	4175	4217	42	2340	2343	3	78
16/7/25	697	706	9	63906	63945	39	205	209	4	2183	2218	35	4217	4249	32	2343	2346	3	70
17/7/25	706	718	12	63945	63990	45	209	211	2	2218	2261	43	4249	4289	40	2346	2349	3	73
18/7/25	718	728	10	63990	64035	45	211	214	3	2281	2303	42	4289	4328	39	2349	2352	3	80
19/7/25	728	742	14	64035	64070	35	214	218	4	2303	2334	31	4328	4357	29	2352	2354	2	70
20/7/25	←			SUNDAY															→
21/7/25	742	751	9	64070	64109	39	218	220	2	2334	2371	37	4357	4392	35	2354	2356	2	75
22/7/25	751	757	6	64109	64128	19	220	221	1	2371	2389	18	4392	4409	17	2356	2357	1	70
23/7/25	757	767	10	64128	64173	45	221	223	2	2389	2432	43	4409	4449	40	2357	2360	3	65
24/7/25	767	776	9	64173	64216	43	223	227	4	2432	2471	39	4449	4485	36	2360	2363	3	72
25/7/25	776	786	10	64216	64263	47	227	231	4	2471	2514	43	4485	4525	40	2363	2366	3	75
26/7/25	786	798	12	64263	64299	36	231	235	4	2514	2546	32	4525	4555	30	2366	2368	2	70
27/7/25	←			SUNDAY															→
28/7/25	798	807	9	64299	64347	48	235	239	4	2546	2590	44	4555	4596	41	2368	2371	3	74
29/7/25	807	818	11	64347	64391	44	239	241	2	2590	2632	42	4596	4635	39	2371	2374	3	80
30/7/25	818	826	8	64391	64431	40	241	Meter Problem		2632	2669	37	4635	4669	34	2374	2377	3	73
31/7/25	826	835	9	64431	64471	40	241	245	4	2669	2705	36	4669	4702	33	2377	2380	3	70
			268			1079			66			996			927			69	

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ANNEXURE-R3/11

PUNJAB POLLUTION CONTROL BOARD
Zonal Office-1, E-648-B, Phase-V, Focal Point, Ludhiana
Tele Fax:- 0161-4673789 Website:- www.ppcb.gov.in email:- ppcbzo1ldh@gmail.com

No. 4780 Speed Post/online Date 3/10/25

To

M/s Sumit Knit Fab,
B-3, Industrial Area-A, Extension,
Ludhiana.

Subject: Proceeding of the personal hearing done before the Senior Environmental Engineer, Zonal Office-I, Ludhiana on 18.09.2025 w.r.t. show cause notice for refusal of Consent to operate under the Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981.

The Following were present:

On behalf of Punjab Pollution Control Board

Er. Sukhwant Singh, Environmental Engineer, Zonal Office-1, Ludhiana.

On behalf of the Industry

Sh. Rishi Jothi, Proprietor

The Environmental Engineer, Zonal Office-1, Ludhiana brought out that the industry is a small scale red category unit engaged in the process of dyeing and washing of the garments. A complaint was earlier received against the unit regarding illegal operation of the unit. To verify the facts the site of unit was visited by officers of the Board on 03.01.2019 and the industry was found violating the various provisions of the said Acts.

Due to above violations, directions u/s 33-A & 31-A were issued to the PSPCL vide letter no 638-641 dated 02.08.2019 for electric disconnection of unit and accordingly, the electric connection was disconnected by the PSPCL authorities.

The industry applied for 'Consent to Operate' and for restoration of electric connection of the unit. Thereafter, short time 'Consent to Operate' was granted under Water Act, 1974 upto 12.11.2019 and under Air Act, 1981 upto 12.11.2019 & electric connection of the industry was also restored temporarily upto 12.11.2019 for six months and same was extended again & again upto 30.06.2025.

Thereafter, Sh. SL Verma filed a complaint against M/s Sumit knit fab through Sh. Sant Balbir Singh Seechewal MP and a committee was constituted by Competent Authority of the Board to enquire the matter. The committee visited the industry on 02.02.2024 and submitted the report and raised some observations.

The industry was found not complying with the conditions of consent to operate granted under Water Act, 1974 and authorization granted under the Hazardous and other Waste Rules, 2016 of the Board.

The industry was issued notice u/s 33-A of the Water Act, 1974 as well as show cause notice for revocation of consent to operate under the Water Act, 1974 and revocation of authorization under the Hazardous and other Waste Rules, 2016 along with notice for imposition of EC with hearing before Chairman of the Board on 25.04.2024.

In compliance to decisions of personal hearing, the consent to operate granted to the industry under the Water Act, 1974 was revoked and directions u/s 33-A of the Water Act, 1974 were issued. In compliance to above directions, the PSPCL authorities disconnected the electric supply of the industry vide TDCO letter no. 104/11 dated 29.04.2024 and the D.G set were sealed by the officer of the Board in the presence of the industry.

In compliance to decision of personal hearing, the letter was issued to the Assistant Excise and Taxation Commissioner, Excise and Taxation Department, Ludhiana and MC Ludhiana. The Excise and Taxation Department, Ludhiana has submitted its report vide their letter no 124 dated 13.05.2024 and as per the report the unit has made purchases from the firms dealing in dyes and chemicals in the year 2005 and is carrying out the dyeing process. The unit is in the business of dyeing of fabric since 2005.

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Accordingly, Environmental Compensation [illegible] has been imposed on the industry vide Board's order dated 329 dated 24/7/2024 due to violations from period 2005 to 2019.

Subsequently, the industry has filed a case before Hon'ble National Green Tribunal, New Delhi against the orders dated 24.07.2024 issued by the Board imposing Environmental Compensation. The NGT vide its final order dated 01.04.2025 has set aside orders for imposition of Environmental Compensation on the industry.

In the meanwhile, the industry had applied for consent to operate under the Water (Prevention & Control of Pollution) Act, 1974 through OCMMS alongwith request for restoration of electric connection. Accordingly, after verification, the industry was granted consent under the Water Act, 1974 dated 14.04.2025 valid upto 13.07.2025 alongwith restoration of electric connection temporarily for 3 months with special condition that committee of officers of the Board will be constituted to verify the compliances made by the unit w.r.t violations observed during earlier visit. The committee shall submit report within one month.

In view of observations made by the Hon'ble National Green Tribunal vide order dated 01.04.2025, the industry was issued notice for imposition of Environmental Compensation as damage caused to the environment with hearing before the Chairman of the Board on 06.05.2025, wherein it was decided as under:

1. A committee comprising of following members shall be constituted for examining the matter in totality:
   a) Sh. Amrik Singh, SLO, PPCB, Patiala (Head of the Committee)
   b) Environmental Engineer (EC Verification Committee), HQ-1, PPCB, Patiala
   c) Environmental Engineer (HQ-2, Policy Section dealing with EC matters), PPCB, Patiala
   d) Environmental Engineer, Regional Office-1, Ludhiana (presenting officer and convener member)
2. The committee shall examine the orders of Hon'ble National Green Tribunal, reply submitted by the industry during hearing and the previous records pertaining to the matter. Committee shall go through the CPCB methodology, orders issued by Hon'ble Supreme Court/ National Green Tribunal from time to time in the matter of EC imposition, in-house protocol defined by the Board for imposing ECs and other relevant aspects related to the matter.
3. The committee shall submit a conclusive report with recommendations and draft orders for imposing environmental compensation, within one month positively.
4. Further decision for levying environmental compensation will be taken after receipt of reply from the committee as constituted above.

The industry was granted Consent to Operate under Water Act, 1974 and Air Act, 1974 up to 09/09/2025 and electric connection was also restored upto 09/09/2025 with special condition that this consent will be subject to reports received from Committees formed to verify the compliance made by the unit and for examining imposition of EC and the industry is bound to comply with any direction issued by Hon'ble NGT/CPCP/PPCB in future.

Thereafter, the industry was visited by the team of officers of the Board constituted by the Board vide letter no. 3049-52 dated 09.05.2025 and the team has reported as under :-

1. The industry was in operation and only washing process was in operation and no dyeing process was in operation. However, the representative of the unit informed to the team that they are also carrying out dyeing of garments as per demand of the market. However, no record regarding no. of batches of dyeing and washing being carried out by the industry, has been provided to the visiting team in order to adjudge the fresh water requirement in the process and generation of trade effluent, thereof.
2. The representative of industry informed that the industry has been made operational in the month of April 2025 only after temporary restoration of electricity connection by the Board.
3. The industry has installed 06 garment washing/ dyeing machines of capacity (150kg X 4) and (100kg X 2) inside its premises. The total installed capacity of wet machinery is to the tune of 800 kgs. The industry has also installed 3 no. tuning machines, 1 no. ozone machine, 2 no. hydro machines and 6 no. tumbler dryers (50kg*2 & 100 kg*4 capacity).
4. The representative of the industry informed that the industry being operated for 10-12 hrs. He also informed that liquor ratio of the machines are to the tune of 1:7. Accordingly, the generation of effluent from the installed machinery considering operation hours of the

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industry as 12 hrs was calculated and it can be interpreted that the industry is generating trade effluent from its process varies from 60 KLD to 70 KLD approximately based on its process i.e. only washing, only dyeing or both in the ratio of 50:50.

5. The industry has installed ETP based on Physio-Chemical treatment followed by biological treatment, UF and RO. The industry has made arrangement to re-utilize RO permeate in the process and to evaporate RO reject in 3 no. evaporators with provision of heating tubes using steam from boiler. The evaporators were in operation during visit.
6. The industry is carrying out dosing manually and no mechanized system has been provided for dosing of chemicals (lime powder, ferrous, poly) in the ETP.
7. The industry has installed wood fired baby boiler and as per the representative of the industry, the capacity of baby boiler is 800 kg/hr. But, no documentary proof in this regard was provided to the visiting team by the industry. The approach made by the industry to reach stack provided with its boiler was found not proper due to which monitoring of said boiler could not be carried out by the visiting team.
8. The industry has installed one no. DG set of capacity 62.5 KVA equipped with canopy and adequate stack height.
9. The industry is maintaining records regarding consumption of fresh water abstracted from borewell, water consumption for domestic purposes, effluent treated in ETP, water back-washed from UF (record not maintained w.e.f 30.06.2025), consumption of chemicals in ETP and RO permeate reused as well as RO reject. On analysis of the data maintained by the industry for the period April-July, it is observed that the water available for process during the month of May was 172.37 KL (fresh water) + 667 KL (RO permeate) = 839.37 KL. However, the treated effluent discharged from ETP during this month was 799 KL, i.e. 40 KL less than the water consumed. The team felt that this difference may be due to different losses in process/absorption of water by fabric during process, use of fresh water in boiler as well as storage of water in collection tanks of ETP etc.

   Similarly, the water available for process during the month of June was 231.35 KL (fresh water) +877 KL (RO permeate) = 1108.35 KL. However, the treated effluent discharged from ETP during this month was 1039 KL, i.e. 70 KL less than the water consumed. This difference may be due to losses in process/absorption of water by fabric during process, use of fresh water in boiler as well as storage of water in collection tanks of ETP.
10. The team also noted the readings of all EMFs installed by the unit during the visit on 04.07.2025 approximately at 1:30 PM and one member of the team was deputed to visit the industry on 05.07.2025 and taking the readings after 24 hours. Accordingly, the industry was visited on 5.7.2025 at about 2:00 PM to note down the reading of EMFs/flow meters installed by the industry, so that the consumption of fresh water as well as effluent generated in 24 Hrs can be adjudged. The above analysis reveals following facts:
    - The generation of waste water is within the consent to operate granted to the industry.
    - The difference of 8 KLD effluent between effluent treated by conventional ETP and RO feed after UF may be due to the faulty meter of UF backwash.
    - Difference of 6.6 KLD effluent between RO feed and RO processing may be due to the storage of remained effluent into storage tanks installed for the storage of RO permeate and RO reject having storage capacity of 5000 Ltr and 4000 Ltr each because flow meters are installed on the outlet of each storage tank.
    - The recovery of RO was accessed as 94% based upon the analysis of data of flow meters, which is in accordance with the flow chart exhibited at site.
    - As per the records maintained by the industry and analysed by the visiting team, the industry has used fresh water for its process to the tune of 172.37 KL (@ 5.56 KLD), 231.35 KL (@ 7.71 KLD) and 22.93 KL (@ 7.64 KLD) for the month of May, June & July (1st to 3rd July), 2025 respectively. Similarly, the industry has discharged treated effluent to the tune of 25.77 KLD, 34.63 KLD & 43.66 KLD for the month of May, June & July (1st to 3rd July), 2025 respectively. However, as per the actual readings taken by the visiting team for 24 hours, the fresh water consumption in its process is to the tune of 46.4 KLD and treated trade effluent is to the tune of 57 KLD. Thus, there is a lot of difference between

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the fresh water consumption record maintained by the industry and actual readings taken by the visiting team for 24 hours.

11. The industry has installed boiler of capacity 800 kg/hr. As per the data provided by the industry w.r.t. requirement of steam from the boiler, it requires steam in two no. dyeing/washing machines & tumblers @ 900 kg/day considering efficiency of machines @50% and efficiency of tumbler @ 20%. In this regard, the industry has not submitted any document to adjudge the efficiency considered by the industry for requirement of steam in its process.

    Also, the industry has submitted that a steam @ 8000 Kg/day will be generated by operating boiler for 10 hours a day. Out of 8000 Kg/day steam, 900 Kg will be used in its process and balance 7100 Kg is adequate to evaporate RO reject @ 7 KLD. The data submitted by the industry with regard to steam generation and consumption is as per Annexure-2. But, the industry has not submitted any document w.r.t. rate of evaporation as well as capacity of evaporator to substantiate the contentions of the industry.

    There is no arrangement to check the water level in the evaporator in order to adjudge the adequacy of the evaporator to evaporate all the RO reject generated from the treatment. Steam line from the boiler has been provided in the evaporators for the evaporation of Regional Office-1, Ludhiana reject. One brick masonry collection tank has been provided below the evaporators to lift the RO reject into the evaporators for evaporation. Thus, the contentions given by the industry w.r.t. adequacy of boiler to meet out steam requirement for its process as well as for its evaporators is not maintainable

12. The industry is discharging its domestic effluent directly into MC sewer without any prior treatment as mentioned in the CTO granted to the industry under the Water Act, 1974.
13. No bye-pass arrangement was found by the visiting team. However, the industry has provided haudi near its main gate and close to RO reject collection tank. Also, the industry has provided washroom near to effluent collection tank. The outlet of the washroom as well as haudi were found connected with the MC sewer. The team apprehended that the industry might misuse above mentioned haudi and washroom to discharge RO reject and effluent into MC sewer through these arrangements during odd hours.
14. Monitoring of ETP was carried out by the visiting team and samples were collected from different locations, which were sent to the Head Office lab, Patiala for analysis of different parameter prescribed for such type of units. The analysis results are as under:

Parameters (mg/l except pH, Colour & SAR)	Inlet of ETP	Outlet of ETP leading to UF feed	RO-1 & RO-2 permeate leading to reuse storage tank	RO reject leading to Evaporator
pH	8.2	8.1	6.7	7.6
TSS	680	<5	<5	<5
TDS	1240	471	100	3470
COD	514	<5	<5	17
BOD	71	<5	<5	<5
SAR	1.67	1.29	0.98	1.59
Amm. Nitrogen	BDL	BDL	BDL	BDL
Phenolic Compound	BDL	BDL	BDL	BDL
Sulphide	BDL	BDL	BDL	BDL
Total Chrome	0.41	<0.1	<0.1	<0.1
O& G	6.4	BDL	BDL	BDL
Colour (Co.-Pt scale)	200	BDL	BDL	BDL

All the parameters are within the prescribed limits of the Board for such type of industries. However, the analysis results has been examined by the team w.r.t. reduction in conc. of parameters in the treated effluent after treatment. On examination of different parameters, it has been found that the reduction in conc. of TDS, BOD & COD are not in order i.e. the conc. of TDS in untreated effluent is to the tune of 1240 mg/lt and after treatment in ETP it reduces to 471 mg/lt. The industry is using various chemicals namely lime, ferrous sulphate and polyelectrolyte for treatment. Thus, in chemical treatment, the reduction in TDS is usually taken place to the tune of 5% approximately.

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Whereas, in present case, the reduction in TDS level is to the tune of 62%, which seems not correct. thus, it is apprehended that the industry is carrying out dilution in the ETP / in the treated trade effluent collection tank by virtue of which reduction in TDS levels taken place upto 62%, which is not acceptable. Similarly, there is a reduction of BOD and COD from 71 to less than 5 mg/lt and 514 to less than 5 mg/lt, respectively, which is practically unfeasible. In this regard, literature reveals that the reduction of TDS levels are possible to the level of 0 to 5%, BOD level can be reduced from 71 to (10 - 30) mg/lt and COD level can be reduced from 514 to (50 -100) mg/lt in the samples of treated trade effluent after treatment in ETP.

15. The industry has provided arrangement for the scientific storage and disposal of hazardous waste of category 33.1 and 35.3. But, no waste of cat. 5.1 was found stored inside the premises of the unit. Moreover, the industry is also generating hazardous waste of category 37.3 i.e. Concentration or evaporation residues (from RO reject tank) but it has not obtained authorization for the same. However, the said hazardous waste is being stored and lifting the same with ETP sludge Chemical sludge i.e. 35.3 to Nimbua as informed by the representative of the industry. The industry is maintaining record of generation & disposal of hazardous waste of category 35.3 only and as per the record shown by the industry, it has stored 15 bags of hazardous waste each measuring 20 kgs and same has been verified by the visiting team by checking hazardous waste storage room.

As per the report, it has been found that the analysis results examined by the team w.r.t. reduction in conc. of parameters i.e. TDS, BOD & COD in the treated effluent after treatment are practically not feasible, as the decrease in BOD and TSS is more than 92%, COD is more than 99% and TDS is more than 62% through physio chemical treatment in ETP, which is not possible.

Further, as per the report the total water consumption is around 46.4 KL in the process as per the visit, but as per the record maintained by the industry, the average daily water consumption is 5.56 KL, 7.71 KL and 7.64 KL for the month of May, June & July 2025, which is huge difference and creating doubt regarding dilution/ untreated discharge / unmetered supply. The detailed report is as under :-

- The analysis results examined by the team w.r.t. reduction in conc. of parameters i.e. TDS, BOD & COD in the treated effluent after treatment is practically not feasible. Thus, team apprehended that the industry is carrying out dilution in the ETP / in the treated trade effluent collection tank.
- The industry has not provided any bye-pass arrangement. However, the industry has provided haudi near its main gate and close to RO reject collection tank. Also, the industry has provided washroom near to effluent collection tank. The outlet of the washroom as well as haudi were found connected with the MC sewer. The team apprehended that the industry might misuse above mentioned haudi and washroom to discharge RO reject and effluent into MC sewer through these arrangements during odd hours.
- The generation of effluent as well as its treatment has been found within the quantum of consent granted to the industry as per the data analysed. However, there is a lot of difference between the fresh water consumption as per the record maintained by the industry and actual readings taken by the visiting team for 24 hours.
- The industry is required to obtain authorization under HWM Rules, 2016 for category 37.3 i.e. concentration and evaporation residue from the Board. Also, the industry is required to maintain the records w.r.t. generation and lifting of hazardous waste of category 5.1 & 33.1 and shall submit the same to the Board on monthly basis.
- The industry is required to maintain its production records/record regarding no. of batches of dyeing & washing being carried out on daily basis so that fresh water requirement and subsequently generation of trade effluent based on machinery installed can be adjudged.
- The industry is required to install/repair water meter to adjudge the quantity of backwash for Ultra filtration so that complete water balance can be made.
- The industry is required to get the study carried out w.r.t. availability of steam from the boiler and its consumption in different processes of the industry as well as in evaporator so that adequacy of the systems installed by the industry can be adjudged including evaporation rate of evaporator.

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- The industry is required to carry out dosing of chemicals (lime powder, polyelectrolyte) through mechanized system.
- The industry is required to make proper approach to reach stack provided with its boiler.

Further, a committee of officers of the Board has been constituted to assess/ impose EC to the unit for submission of report in compliance of decisions of hearing dated 06.05.2025 and the final report is awaited.

In the meantime, the industry has applied for renewal of Consent to operate under the Water Act, 1974 and Air Act, 1981 alongwith restoration of electric connection for further period.

In view of the above, the industry was issued show cause notice for refusal of Consent to operate under the Water Act, 1974 and Air Act, 1981 with an opportunity of personal hearing before the Senior Environmental Engineer of the Board on 18.09.2025.

Sh. Rishi Jethi, Proprietor from the industry attended the hearing and submitted the written reply which was taken on the record. He submitted as under:-

1. The TDS at inlet of ETP 1240 and at outlet of ETP 471, practically this is not possible. They take water in the washing and dyeing process RO permeate @ 90% (TDS 100 mg/l) and fresh ground water 10% (TDS 600 mg/l). After mixing of RO permeate and fresh ground water TDS reaches to 160 mgl. After addition of lime, ferrous sulphate and ploy, TDS reaches around 600 mg/l. After treatment in ETP, BOD results at different time was observed in previous analysis reports as 11, <5 and 4.7 and COD 72, 52, 27 and <5/. In their area, ground water TDS is around 600 mg/l. The team visit was surprise and they did not dilute anything in the ETP treated water storage tank. The observation made by team and there is no objective evidence given. He requested to take water sample again after emptying the treated storage water tank fully.
2. Haudi and Wash room has been closed. This point was never raised by any officer during its earlier visit, otherwise, they dismantled the same earlier.
3. Water taken for process in 24 hours matches with quantum noted by the team i.e. 46.4 KLD of record submitted.
4. They are in process of making agreement for hazardous waste category 37.3 to be sent to authorized disposal facility. After receipt of signed agreement copy from authorized recycler they will apply for authorization through OCMMS, before 30 Sep, 2025.
5. They will maintain the production data regarding no. of batches of dyeing & washing being carried out on daily basis as per the guidelines of the Board after resumption of production process.
6. The Water meter has been repaired and working satisfactory to adjudge the quantity of backwash for Ultra filtration so that complete water balance can be made.
7. The study w.r.t. availability of steam from the boiler and its consumption in different processes of the industry as well as in evaporator so that adequacy of the systems installed by the industry can be adjudged including evaporation rate of evaporator, will be conducted after resuming the production process at the industry.
8. They are getting proposal for carrying out dosing of chemicals (lime powder, ferrous sulphate and polyelectrolyte) through mechanized system and will be executed after confirmation from supplier. Target completion date will be communicated with 7 days.
9. Approach has been provided to reach the stack of boiler.

He further submitted that they have spent lot of money for change of RO membrane, that was choked due to long time closure of plant. He further requested to restore the power connection and grant consent to operate at the earliest.

After hearing the industry, officer of the Board and considering material facts on record, the Senior Environmental Engineer of the Board decided that:-

1. The industry shall get the study carried out from some institute of repute for its processes alongwith the complete water auditing of the industry to support its contentions that it has adequate ETP and ZLD system including availability of steam from the boiler and its consumption in different processes of the industry as well as in evaporator, within 01 month.
2. The industry shall regularly maintain the production record w.r.t. no. of batches of dyeing & washing being carried out on daily basis.
3. The industry shall make arrangements to carry out chemical dozing in ETP through mechanical system, within 07 days.

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4. The industry shall maintain the records w.r.t. generation and lifting of hazardous waste of category 5.1 & 33.1 and shall submit the same to the Board on monthly basis.
5. The industry shall apply/obtain authorization under HWM Rules, 2016 for category 37.3 i.e. concentration and evaporation residue, within 07 days.
6. The Environmental Engineer, Regional Office-1, Ludhiana shall pursue the EC verification committee for timely submission of its report so as to take further necessary action w.r.t. imposition of Environmental Compensation to the unit and to submit conclusive recommendations to decide the case.
7. The Environmental Engineer, Regional Office-1, Ludhiana shall personally visit the industry to verify the contentions made by the industry during the hearing and submit report alongwith conclusive recommendations to decide the consent applications.

You are, therefore, requested to ensure the compliance of the hearing decisions within stipulated period and submit compliance to the Regional Office, Ludhiana, failing which action under the provisions of Pollution Control Laws shall be taken against the industry and its responsible person.

Environmental Engineer
Zonal Office-1, Ludhiana

Dated

Endst No.

A copy of the above is forwarded to the Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana for information and necessary action. He is requested to send the compliance of hearing decisions.

Sd/

Environmental Engineer
Zonal Office-1, Ludhiana

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ANNEXURE-R3/12

ਪੰਜਾਬ ਪ੍ਰਦੂਸ਼ਣ ਰੋਕਥਾਮ ਬੋਰਡ
PUNJAB POLLUTION CONTROL BOARD

Tel. 0161-4678789 www.ppcb.punjab.gov.in email:ppcbro1@yahoo.com

No./R.O/LDH-I/....1349.. Speed Post **Dated ....30/9/25...**

To

M/s Sumit Knit Fab,
3-B, Industrial Area-A, Extension Ghore Wali Road,
Ludhiana.

Sub: Regarding Complaint received from S.L Verma, Proprietor, M/s Megaline Dyeing and Finishing works, D-292, Phase -8, Focal Point, Ludhiana.

Ref:- This Office letter No.1042 dated 26-08-2025 and your reply dated 23-09-2025

In reference to subject cited matter, please find enclosed a copy of complaint received from S.L Verma, Proprietor, M/s Megaline Dyeing and Finishing works, D-292, Phase -8, Focal Point, Ludhiana for your kind pursual please. The matter has been considered by competent authority and it has been decided as under:

1. To seek explanation about the purchase of dyeing machinery in the year 2004-05 and 2005-06 from M/s Vetech Equipment, 370, Industrial Area-A, Ludhiana.

2. M/s Sumit Knit Fab, Ludhiana be asked to explain other relevant facts as mentioned in the complaint submitted by Sunil Verma. Copy of complaint alongwith supporting documents (page no.01 to 85) is attached.

You are requested to submit reply within 02 days, please.

DA /- Copy of complaint alongwith supporting documents (page no.01 to 85)

25/9/25
Environmental Engineer

Endst. No. ..... **Date.....**

A copy of the above is forwarded to the Senior Environmental Engineer, Punjab Pollution Control Board, Zonal Office-1, Ludhiana for information and further necessary action please.

Sd/-
Environmental Engineer

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3	Unsatisfied Reply from Sale tax Department against 1st letter. So, 2nd Letter from PPCB Re- issued on dated 23.04.2021 to Sale Tax Department regarding the same Compalint against "Sumit Knit Fab" (No Response against 2nd letter till date 03.05.2024)	3
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PUNJAB POLLUTION CONTROL BOARD

Zonal Office, [illegible], Ludhiana

No. [illegible] Dated [illegible]

To,

[illegible]

Subject: Violation of the provisions of the Water (Prevention & Control of Pollution) Act, 1974 - M/s [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Senior Environmental Engineer,
Zonal Office, Ludhiana

Endst. No. _____ Dated _____

A copy of the above is forwarded to the Environmental Engineer, Punjab Pollution Control Board, Ludhiana for information and necessary action please.

Senior Environmental Engineer,
Zonal Office, Ludhiana

Office of Asstt. Commissioner State Tax, Ludhiana-3

Mini Secretariat, Ferozepur Road, Near Bharat Nagar Chowk, Ludhiana-141001

Date: 17/02/2021

No. 1147

JSI-13-02-2021

To

The Senior Environment Engineer

Zonal Office-1, Ludhiana

COMPLAINT AGAINST M/S SUMIT KNIT FAB, B-3, INDUSTRIAL AREA-A, EXTENSION, LUDHIANA

Refer to your letter No. 164 dated 11 Jan 2021 regarding complaint against M/S Sumit Knit Fab, B-3, Industrial Area-A, Extension Ludhiana.

In this regard, it is submitted that as per the record, the firm was registered on the VAT portal w.e.f 31 May 2005 for manufacturing/resale of Knitted Cloth (copy enclosed). Moreover, the purchase invoices related to the purchase of dyeing unit machinery/equipment reflects that the firm was involved in dying operations in FY 2019-20.

State Tax Officer
Ward - 60
Ludhiana-3

PUNJAB POLLUTION CONTROL BOARD
Zonal Office-1, E-648 B, Phase-V, Focal Point, Ludhiana
Tele Fax: 0161 4674789 Website: www.ppcb.gov.in email: ppcbzo1@gmail.com

No. 1653 Dated 2-2-21

To

The State Tax Officer (Ward 68),
Office of Asstt. Commissioner State Tax,
Mini Secretariat, Ferozepur Road,
Ludhiana

Sub: Complaint against M/s Sumit Knit Fab, 341, Industrial Area-A Extn, Ghora Wali Road, Ludhiana

Ref: This office letter no. 164 dated 11.01.2021.

It is intimated that you were earlier requested to intimate the date and year from which the industry is doing dyeing/washing process as per your record vide this office letter no. 164 dated 11.01.2021.

In this regard, it is submitted that no reply in this office has been received from your office till date. However, a copy of the letter no. 1647 dated 17.2.2021 issued by your office, addressed to this office has been received from the industry in which it is stated that as per record the firm was registered on VAT portal w.e.f. 31.5.2020 for manufacturing/ resale of knitted cloth (copy enclosed). However, the purchases invoices related to the purchase dyeing unit machinery/equipment reflects that the firm was involved in dyeing operations in FY 2019-20.

But in this letter, it is not clear that about the date and year from which the industry has started dyeing/washing process. Further, the copy of letter enclosed is not attached with this reply.

You are requested to authenticate whether the above letter has been issued by your office and further requested to intimate the date and year from which the industry has started doing dyeing/washing process as per your record, so that further action in the matter may be taken please.

Senior Environmental Engineer,
Zonal Office-1, Ludhiana

Endst. No..... Dated .....

A copy of the above is forwarded to the Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana to pursue the matter with the department to get the desired report, please.

Senior Environmental Engineer,
Zonal Office-1, Ludhiana

2021 ui\sagatewaychild

DEALER CARDEX

RC NUMBER:- 03422010023 01-APR-05 TO 31-MAR-06 WARD: 67

NAME:- [illegible]

Email/PHONE:- [illegible]

MPORT VALUE(ICC)	20,800
KPORT VALUE (ICC)	
TO	57,41,310
TO	18,54,666
TC	90,570
UTPUT TAX	74,181
AX PAID	
NTER STATE SALES (VAT18)	6,30,648
NTER STATE PURCHASE (VAT19)	161
NTRA STATE SALE (VAT23)	12,73,393
NTRA STATE PURCHASE (VAT24)	18,71,203
EFUND GRANTED	
AX FREE SALES	32,52,455
AX FREE PURCHASE	30,18,441
ST MISMATCH TRANSACTIONS OLD	
ST MISMATCH TRANSACTIONS NEW	
C BROUGHT FORWARD	9,347
C CARRY FORWARD	16,389

25 POINT SCRUTINY STATEMENT

ETTSA

Detail of VAT23

RC No:- 03422010923 SUMIT KNITFAB

A=ACTIVE C=CANCELLED B=BLANK N=NOT EXIST IN DATA [redacted] TO [redacted]

Srl	Purchaser Rc No	Stat vs	Cancel Date	Purchases From	To	Invoice	Taxable Goods Value	Tax Amt.	Tax Free Goods	Exempted Goods Value	Name
1			[redacted]	[redacted]							
2	UFC		[redacted]	[redacted]							
3	03411015368	A	[redacted]	[redacted]							
4	03651047678	A	[redacted]	[redacted]							
5	03641047678	A	[redacted]	[redacted]							
6	03551139666	A	[redacted]	[redacted]							
7	UFC		[redacted]	[redacted]							
8	03321065225	A	[redacted]	[redacted]							
9	03131000922	A	[redacted]	[redacted]							
10	03461200646	A	[redacted]	[redacted]							
11	03451000646	A	[redacted]	[redacted]							
12	03411015368	A	[redacted]	[redacted]							
13	03271045351	A	[redacted]	[redacted]							
14	03181065437	A	[redacted]	[redacted]							
15	03621131922	C	[redacted]	[redacted]							
16	03181065437	A	[redacted]	[redacted]							

[redacted]

Detail of VAT24

RC No:- 03422010923 SUMIT KNITFAB 01-APR-05 TO 31-MAR-06

A->ACTIVE C/S->CANCELLED B->BLANK N->NOT EXIST IN DATA

Sr.	Seller Re No	Status	Cancel Date	VAT24 under	From	To	Seller Name	VAT24	Tax Amount	Taxable Goods Value	Tax Free Goods Value	Exempted Goods Value	Cover Value
1	URD	[redacted]		[redacted]	01-10-05	31-03-06					64700		
2	URD	[redacted]		[redacted]	01-10-05	31-03-06					315912		
3	URD	[redacted]		[redacted]	01-10-05	31-03-06					250333		
4	URD	[redacted]		[redacted]	01-10-05	31-03-06					119107		
5	URD	[redacted]		[redacted]	01-10-05	31-03-06					18489		
6	03811094495	A		[redacted]	01-07-05	31-03-06	MUKESH UDYOG LTD ,GILL ROAD, LUDHIANA LUDHIANA			666092			
7	03161143207	A		[redacted]	01-10-05	31-03-06	INDIAN SALES CORP.,C-10, EXTN.1A A, LDH. LUDHIANA				647		
8	03452010258			[redacted]	01-10-05	31-03-06					70000		
9	03571039240	A		[redacted]	01-10-05	31-03-06	R K BUDHRAJA KNITWEARS,1024/25, HAZURI ROAD, LUDHIANA LUDHIANA				460001		
10	03181132136	A		[redacted]	01-07-05	31-03-06	M.M. OSWAL HOSIERY,327-BENJAMIN ROAD, LUDHIANA LUDHIANA			129999			
11	03081108913	A		[redacted]	01-10-05	31-03-06	WADHWA DYES & CHEMICALS,151,JAA,LDH CHOWK LUDHIANA		13299	332482			
12	03981050800	A		[redacted]	01-07-05	31-03-06	PARTH CHEMICALS,B XXII 7882 JANAK PUR ST. N.G. 4 LDH.		9109	227728			
13	03081108913	A		[redacted]	01-07-05	31-03-06	WADHWA DYES & CHEMICALS,151,JAA,LDH CHOWK LUDHIANA		6611	165284			
14	03981050800	A		[redacted]	01-10-05	31-03-06	PARTH CHEMICALS,B XXII 7882 JANAK PUR ST. N.G. 4 LDH.		5098	127453			
15	03691039562	A		[redacted]	01-10-05	31-03-06	CHOICE KNITWEAR,GURU NANAK DEV NAGAR GALI NO 4 ROHAN ROAD LUDHIANA		4033	100830			
16	03351108910	A		[redacted]	01-07-05	31-03-06	KAY PEE DYES & CHEMICALS,177,IND AREA-A,LDH LUDHIANA		2688	67200			
17	03181132136	A		[redacted]	01-10-05	31-03-06	M.M. OSWAL HOSIERY,327-BENJAMIN ROAD, LUDHIANA LUDHIANA		1828	45704	267819		
18	03611061704	A		[redacted]	01-10-05	31-03-06	AARSON OIL AND MILL STORE,350, IND. AREA-A, LUDHIANA LUDHIANA		1531	12249			
19	03481038726	A		[redacted]	01-07-05	31-03-06	VETECH EQUIPMENT,370 INDUSTRIAL AREA A, LUDHIANA		1244	31090			
20	03931048839	A		[redacted]	01-07-05	31-03-06	K. DEV RAJ AGGARWAL AND SONS,133, MAHAN STREET, GHASS MANDI, LUDHIANA		1117	27928			
21	03471082480	C	31-MAR-16	[redacted]	01-10-05	31-03-06	NATHOO RAM CHAMAN LAL,KESAR GANJ ROAD LUDHIANA LUDHIANA		1098	27455			
22	03121046229	C	18-APR-12	[redacted]	01-07-05	31-03-06	SUPREME DYES CORP.,45-B IND.AREA-A EXTN.LUDHIANA LUDHIANA		981	24539			

Detail of VAT24

TIN No:- 03422010823 SUNEET KHURANA 01-APR-05 TO 31-MAR-06

A-ACTIVE C-CANCELLED B-BLANK N-ANOT EXIST IN DATA

Sr.	Seller TIN No	Status	Cancel Date	VAT24 No	Period From	Period To	Seller Name	VAT 25	Tax Amount	Taxable Gross Value	Tax Free Goods Value	Exempted Goods Value	Gross Value
23	03781123888	C	15-MAR-17	[redacted]	01-10-05	31-03-06	ABM TRADING CO.,375,SHOP NO 4A,JATPAN MKT,LDH	C	667	16680			
24	03781123889	C	15-MAR-17	[redacted]	01-07-05	31-03-06	ABM TRADING CO.,375,SHOP NO 4A,JATPAN MKT,LDH	C	651	16284			
25	23081250830	A		[redacted]	01-04-05	31-03-06	FAITH CHEMICALS,8 KOT 7892,JAWAD PUR ST. N.O. 4 LDH	C	438	10950			
26	23831043839	A		[redacted]	01-10-05	31-03-06	K. DEV RAJ AGGARWAL AND SONS,133, MAHAN STREET, GHASS MANDI, LUDHIANA	C	279	6967			
27	23831116754	A		[redacted]	01-07-05	31-03-06	R.K DYES,16732 KATRA AHLUWALIA AMRITSAR	C	34	873			
									2164	1271203			

DEALER CARDEX

RC NUMBER:- 03422010923 01-APR-06 TO 31-MAR-07 WARD: 60

NAME:- SUMIT KNITFAB3-BINDUSTRIAL AREA A EXTN.LUDHIANA--STATUS--A

Email/PHONE:- gagannn@sify.com--9872300533

IMPORT VALUE(ICC)	48,049
EXPORT VALUE (ICC)	
GTO	67,29,281
TTO	24,64,522
ITC	62,483
OUTPUT TAX	98,582
TAX PAID	17,335
INTER STATE SALES (VAT18)	
INTER STATE PURCHASE (VAT19)	68,849
INTRA STATE SALE (VAT23)	24,64,522
INTRA STATE PURCHASE (VAT24)	21,86,510
REFUND GRANTED	
TAX FREE SALES	42,64,759
TAX FREE PURCHASE	33,30,049
LIST MISMATCH TRANSACTIONS OLD	
LIST MISMATCH TRANSACTIONS NEW	
ITC BROUGHT FORWARD	36,007
ITC CARRY FORWARD	33,429

25 POINT SCRUTINY STATEMENT

ETTSA

Detail of VAT23

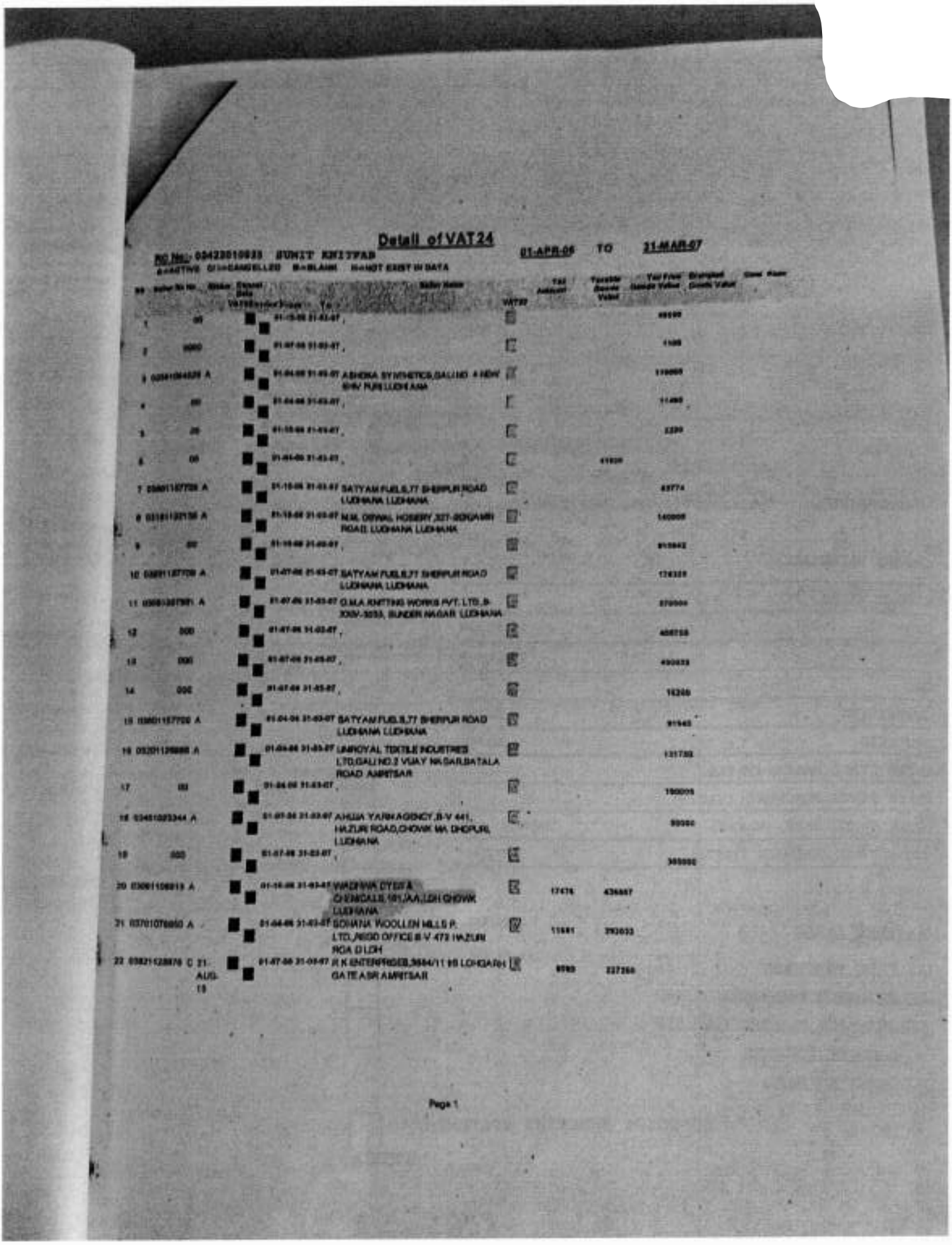
C No:- 03422010923 SUMIT KNITFAB

A->ACTIVE C/I->CANCELLED B->BLANK N->NOT EXIST IN DATA

01-APR-06 TO 31-MAR-07

Sr	Purchaser Rc No	Status	Cancel Date	From	To	VAT13	Cardex	PurchaserName	VAT23	Taxable Goods Value	Tax Amt	Tax Free Goods Value	Exempted Goods Value	Comm None
1	00			01-04-06	30-06-06	[redacted]	[redacted]	.				5451		
2	00			01-10-06	31-12-06	[redacted]	[redacted]	.				1294794		
3	00			01-04-06	30-06-06	[redacted]	[redacted]	.				8853		
4	00			01-04-06	30-06-06	[redacted]	[redacted]	.				110000		
5	00			01-04-06	30-06-06	[redacted]	[redacted]	.				134850		
6	000			01-07-06	30-09-06	[redacted]	[redacted]	URD.				2131182		
7	00			01-10-06	31-12-06	[redacted]	[redacted]	.				467436		
8	03611087039	A		01-10-06	31-12-06	[redacted]	[redacted]	M/S R.P.HOSIERY,1133/1A BANK COLONY SHIVPURI, LUDHIANA				80000		
9	00			01-04-06	30-06-06	[redacted]	[redacted]	.				22968		
10	00			01-10-06	31-12-06	[redacted]	[redacted]	.				51096		
11	00			01-04-06	30-06-06	[redacted]	[redacted]	.				200000		
12	03661047676	A		01-10-06	31-12-06	[redacted]	[redacted]	HAWKER KNITS (INDIA) PVT LTD,GALI NO 1, BIJANT PURA, LUDHIANA		1181182	47248			
13	03661047676	A		01-07-06	30-09-06	[redacted]	[redacted]	HAWKER KNITS (INDIA) PVT LTD,GALI NO 1, BIJANT PURA, LUDHIANA		831180	33248			
14	03661047676	A		01-04-06	30-06-06	[redacted]	[redacted]	HAWKER KNITS (INDIA) PVT LTD,GALI NO 1, BIJANT PURA, LUDHIANA		358420	14337			
15	03691068766	A	01-Jan-07	01-10-06	31-12-06	[redacted]	[redacted]	SINGLA KNITFASHIONS,39, INDER PRASTHA NAGAR NABHOWAL KALAN LUDHIANA		44378	1775			
16	03611087039	A		01-04-06	30-06-06	[redacted]	[redacted]	M/S R.P.HOSIERY,1133/1A BANK COLONY SHIVPURI, LUDHIANA		22484	899			
17	03611087039	A		01-07-06	30-09-06	[redacted]	[redacted]	M/S R.P.HOSIERY,1133/1A BANK COLONY SHIVPURI, LUDHIANA		10850	434			
18	03581045685	A		01-10-06	31-12-06	[redacted]	[redacted]	SAHJEWA TRADERS, ST 6,GURU NANAK DEV BASTI JODHEWAL LUDHIANA-8		8063	324			
19	03181080437	A		01-04-06	30-06-06	[redacted]	[redacted]	SCIENTIFIC HOSIERY,2153/7 SUNDER NAGAR LUDHIANA		6658	276			
20	00			01-10-06	31-12-06	[redacted]	[redacted]	.		1050	42			

Total: [redacted]



Detail of VAT24

RC No:- 03423010933 SUNIT KNITPAB 01-APR-06 TO 31-MAR-07

A=ACTIVE C=CANCELLED B=BLANK N=NOT EXIST IN DATA

SR	Seller TIN No.	Status	Deposit Date	Voucher No.	Seller Name	VAT#	Tax Amount	Taxable Goods Value	Tax Free Goods Value	Brought Goods Value	Class
1	00		01-15-06	01-03-07	,				[illegible]		
2	0000		01-07-06	01-03-07	,				1105		
3	03541064529	A	01-04-06	01-03-07	ASHOKA SYNTHETICS,GALI NO 4 NEW SHIV PURI LUDHIANA				119000		
4	00		01-04-06	01-03-07	,				11400		
5	20		01-15-06	01-03-07	,				2200		
6	00		01-01-06	01-03-07	,			41920			
7	03601157720	A	01-15-06	01-03-07	SATYAM FUELS,77 SHERPUR ROAD LUDHIANA LUDHIANA				83774		
8	03161120156	A	01-15-06	01-03-07	M.M. DEWAL HOSIERY,327-BONGANI ROAD LUDHIANA LUDHIANA				140000		
9	00		01-15-06	01-03-07	,				[illegible]		
10	03601157720	A	01-07-06	01-03-07	SATYAM FUELS,77 SHERPUR ROAD LUDHIANA LUDHIANA				174320		
11	03603307901	A	01-07-06	01-03-07	G.M.A KNITTING WORKS PVT. LTD.,B-XXIV-3253, SUNDER NAGAR LUDHIANA				370000		
12	000		01-07-06	01-03-07	,				406750		
13	000		01-07-06	01-03-07	,				490833		
14	000		01-07-06	01-03-07	,				16200		
15	03601157720	A	01-04-06	01-03-07	SATYAM FUELS,77 SHERPUR ROAD LUDHIANA LUDHIANA				91540		
16	03201129886	A	01-04-06	01-03-07	UMROYAL TEXTILE INDUSTRIES LTD,GALI NO.2 VIJAY NAGAR,BATALA ROAD AMRITSAR				131700		
17	00		01-04-06	01-03-07	,				190005		
18	03451023344	A	01-01-06	01-03-07	AHUJA YARN AGENCY,B-V 441, HAZUR ROAD,CHOWK MA DHOPUR, LUDHIANA				90000		
19	000		01-07-06	01-03-07	,				365000		
20	03061106919	A	01-15-06	01-03-07	WARDHAN DYEING CHEMICALS,161,AA,LDH CHOWK LUDHIANA		17476	436687			
21	03701076950	A	01-04-06	01-03-07	SOHANA WOOLLEN MILLS P. LTD.,REGD OFFICE B-V 473 HAZURI ROA D LDH		11681	292033			
22	03821128876	C 31-AUG-15	01-07-06	01-03-07	R K ENTERPRISES,3684/11 85 LOHGARH GATE ASR AMRITSAR		8760	227360			

3/2020

DEALER CARDEX

RC NUMBER:- 03422010823 01-APR-07 TO 31-MAR-08

NAME:- SUMIT KNITFAB3-BINDUSTRIAL AREA E KAITH,

STATUS--A

Email/PHONE:- gagannn@sify.com--9872300533

IMPORT VALUE(ICC)	
EXPORT VALUE (ICC)	
GTO	16,29,220
TTO	32,54,947
ITC	
OUTPUT TAX	59,162
TAX PAID	32,208
INTER STATE SALES (VAT18)	
INTER STATE PURCHASE (VAT19)	
INTRA STATE SALE (VAT23)	12,54,048
INTRA STATE PURCHASE (VAT24)	7,75,116
REFUND GRANTED	
TAX FREE SALES	3,85,173
TAX FREE PURCHASE	19,73,335
LIST MISMATCH TRANSACTIONS OLD	
LIST MISMATCH TRANSACTIONS NEW	
ITC BROUGHT FORWARD	-
ITC CARRY FORWARD	-

25 POINT SCRUTINY STATEMENT

ETTSA

Detail of VAT24

RC No:- 03422010923 SUNIT KNITFAB 01-APR-06 TO 31-MAR-07

A->ACTIVE C/I->CANCELLED B->BLANK N->NOT EXIST IN DATA

Seller Reg No	Status	Cancel Date	VAT24 Order	From	To	Seller Name	VAT23	Tax Amount	Taxable Goods Value	Tax Free Goods Value	Exempted Goods Value	Comm Name
03931048839	A		[redacted]	01-10-06	31-03-07	K. DEV RAJ AGGARWAL AND SONS,133, MAHAN STREET, GHASS MANDI, LUDHIANA	[redacted]	5348	296799			
000			[redacted]	01-07-06	31-03-07		[redacted]	6180	154000			
03821128876	C	21-AUG-15	[redacted]	01-10-06	31-03-07	R K ENTERPRISES,3664/11 IS LOHGARH GATE ASR AMRITSAR	[redacted]	5510	137750			
03781125968	C	15-MAR-17	[redacted]	01-04-06	31-03-07	ABHI TRADING CO.,370,SHOP, NO-4A,JATWANI MKT,LDH.	[redacted]	4673	116853			
03931048839	A		[redacted]	01-07-06	31-03-07	K. DEV RAJ AGGARWAL AND SONS,133, MAHAN STREET, GHASS MANDI, LUDHIANA	[redacted]	4176	104400			
03981050800	A		[redacted]	01-07-06	31-03-07	PARTH CHEMICALS,B XXII 788/2 JANAK PURI ST. NO. 4 LDH.	[redacted]	4054	101350			
03981050800	A		[redacted]	01-04-06	31-03-07	PARTH CHEMICALS,B XXII 788/2 JANAK PURI ST. NO. 4 LDH.	[redacted]	3737	93425			
03781125968	C	15-MAR-17	[redacted]	01-10-06	31-03-07	ABHI TRADING CO.,370,SHOP, NO-4A,JATWANI MKT,LDH.	[redacted]	2633	65828			
03821128876	C	21-AUG-15	[redacted]	01-04-06	31-03-07	R K ENTERPRISES,3664/11 IS LOHGARH GATE ASR AMRITSAR	[redacted]	2201	55022			
03781125968	C	15-MAR-17	[redacted]	01-07-06	31-03-07	ABHI TRADING CO.,370,SHOP, NO-4A,JATWANI MKT,LDH.	[redacted]	2052	51343			
03611081704	A		[redacted]	01-04-06	31-03-07	AARSON OIL AND MILL STORE,350, IND. AREA-A, LUDHIANA LUDHIANA	[redacted]	1898	18168			
03181080243	A		[redacted]	01-04-06	31-03-07	ORIENT CHAMICALS,19 DADA COLONY JALANDHAR JALANDHAR	[redacted]	1246	31150			
03931048839	A		[redacted]	01-04-06	31-03-07	K. DEV RAJ AGGARWAL AND SONS,133, MAHAN STREET, GHASS MANDI, LUDHIANA	[redacted]	1020	25500			
03442005383	A		[redacted]	01-07-06	31-03-07	OM AKS ENTERPRISES,52 NEHRU NAGAR MODEL TOWN LUDHIANA	[redacted]	454	11352			
03381106614	A		[redacted]	01-07-06	31-03-07	JINDAL & CO.,GUR MANDI LUDHIANA LUDHIANA	[redacted]	288	7150			
03181080243	A		[redacted]	01-07-06	31-03-07	ORIENT CHAMICALS,19 DADA COLONY JALANDHAR JALANDHAR	[redacted]	280	7000			
03041106607	A		[redacted]	01-07-06	31-03-07	JINDAL CHEMICALS,GUR MANDI LUDHIANA LUDHIANA	[redacted]	166	4150			
03921037447	C	31-DEC-08	[redacted]	01-07-06	31-03-07	BOMBAY DYES AND CHEMICALS,CHAUR SARAK LUDHIANA LUDHIANA	[redacted]	120	3000			
			[redacted]	01-07-06	31-03-07	LESS:GOODS RETURN	[redacted]	-185	-4625			
								87088	2188510	3320049		

DEALER CARDEX

RC NUMBER:- 03422010923 01-APR-07 TO 31-MAR-08 WARD: 60

NAME:- SUMIT KNITFAB3-BINDUSTRIAL AREA A EXTN.LUDHIANA--STATUS--A

Email/PHONE:- gagannn@sify.com--9872300513

IMPORT VALUE(ICC)	
EXPORT VALUE (ICC)	
ITO	16,39,220
TO	12,54,047
TC	
UTPUT TAX	50,162
AX PAID	32,108
NTER STATE SALES (VAT18)	
NTER STATE PURCHASE (VAT19)	
NTRA STATE SALE (VAT23)	12,54,048
INTRA STATE PURCHASE (VAT24)	7,79,116
EFUND GRANTED	
AX FREE SALES	3,85,173
AX FREE PURCHASE	19,73,335
ST MISMATCH TRANSACTIONS OLD	
ST MISMATCH TRANSACTIONS NEW	
C BROUGHT FORWARD	-
C CARRY FORWARD	-

25 POINT SCRUTINY STATEMENT

ETTSA

Scanned with CamScanner

Detail of VAT23

RC No:- 03422010923 SUMIT KNITFAB

A=ACTIVE C/I=CANCELLED B=BLANK N=NOT EXIST IN DATA 01-APR-07 TO 31-MAR-08

Srl	Purchaser Rc No	Stat us	Cancel Date	From	To	Vat No	Purchasername	HPCH	Taxable Goods Value	Tax Amt	Tax Free Goods Value	Exempted Goods Value	Central taxes
1	0			01-04-07	30-06-07	[redacted]	.				385172		
2	03851047678	A		01-04-07	30-06-07	[redacted]	HIMGIR KNITS (INDIA) PVT LTD,GA LI NO 1, BEANT PURA, LUDHIANA		1213126	48524			
3	03811087039	A		01-04-07	30-06-07	[redacted]	M/S R P HOSIERY,3133/1A BANK COLONY SHIVPURI, LUDHIANA		29225	1169			
4	03491072646	A		01-04-07	30-06-07	[redacted]	DA DAMESH KNITTING WORKS, 621 MOHALLA SADAR PURANA BAZAR LUDHIANA		31775	408			

Total 1284048 50101 385172

Detail of VAT24

RC No.: 03422010963 SUNIT KNITFAB 01-APR-07 TO 31-MAR-08

A-ACTIVE C-CANCELLED B-BLANK N-NOT PRINT IN DATA

SR	Dealer TIN No	Status	Period	Date	Dealer Name	VAT24	Tax Amount	Taxable Goods Value	Tax Free Goods Value	Exempted Goods Value	Name Block
1	0	[redacted]	[redacted]	01-04-07 31-03-08		[redacted]			1673334.		
2	03411108413	A	[redacted]	01-04-07 31-03-08	VARDHMAN UTHH A CHANDAL B,181,MAJ.LOHGHOWK LUDHIANA	[redacted]	19131	478381			
3	03421128678	C	31-AUG-10	01-04-07 31-03-08	R.K.ENTERPRISES,SHAKTI NAGAR,LOHGARH GATE,ABR,AMRITSAR	[redacted]	11338	283170			
4	03611081704	A	[redacted]	01-04-07 31-03-08	AAHOON(M) AND(M.) STORE,350, INDI AREA A, LUDHIANA LUDHIANA	[redacted]	2092	10748			
5	03661073196	C	01-APR-10	01-04-07 31-03-08	TIERHANS CORPORATION,TIERHANS CONVERSATION, 1867 GT INDI CHOLEWAL LUDHIANA	[redacted]	197	690			
165							22698	728115	1272224		

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DEALER CARDEX

TRC NUMBER:- 03422010923 01-APR-08 TO 31-MAR-09 WARD: 60

NAME:- SUMIT UNITFAB3-BINDUSTRIAL AREA A EXTN.LUDHIANA-- STATUS--A

Email/PHONE:- gagannn@sify.com--9872300533

MPORT VALUE(ICC)	
XPORT VALUE (ICC)	
TO	62,12,049
TO	37,86,405
TC	53,747
JTPUT TAX	1,51,456
X PAID	31,863
TER STATE SALES (VAT18)	50,001
TER STATE PURCHASE (VAT19)	
TRA STATE SALE (VAT23)	37,86,405
NTRA STATE PURCHASE (VAT24)	26,74,395
FUND GRANTED	
X FREE SALES	23,75,643
X FREE PURCHASE	3,60,427
IT MISMATCH TRANSACTIONS OLD	
IT MISMATCH TRANSACTIONS NEW	
C BROUGHT FORWARD	69,815
C CARRY FORWARD	-

25 POINT SCRUTINY STATEMENT

ETTSA

Detail of VAT23

TIC No:- 03422010923 SUMIT KNITFAB

A->ACTIVE C/I->CANCELLED B->BLANK N->NOT EXIST IN DATA 01-APR-08 TO 31-MAR-09

Sr No	Purchaser Tic No	Stat us	Cancel Date	From	To	Vat/sCode	Purchaser Name	Vat 12	Taxable Goods Value	Tax Amt	Tax Free Goods Value	Exempted Goods Value	Comm Name
1	03061047078	A		01-10-08	31-12-08		HIMGIR KNITS (INDIA) PVT LTD GALI NO 1, BEANT PURA, LUDHIANA		1068243	43129	0	0	
2	03711088245	A		01-01-09	31-03-09		SUKHRAM HOSIERY,MADHOPURI LDH LUDHIANA		721157	28546			
3	03061047078	A		01-01-09	31-03-09		HIMGIR KNITS (INDIA) PVT LTD GALI NO 1, BEANT PURA, LUDHIANA		291554	15753			
4	03691038562	A		01-10-08	31-12-08		CHOICE KNITWEAR,GURU NANAK DEV NAGAR GALI NO 4 ROHAN ROAD LUDHIANA		379920	15196	0	0	
5	03			01-01-09	31-03-09		.		274815	10992	169515		
6	03551095414	A		01-01-09	31-03-09		GODAGAR KNITWEARS,59/1/1 WAIT GANJ LUDHIANA		254058	10162			
7	03711088245	A		01-10-08	31-12-08		SUKHRAM HOSIERY,MADHOPURI LDH LUDHIANA		240404	9616	0	0	
8	03401073817	A		01-10-08	31-12-08		N C JAIN HOSIERY MILLS,5577 ST 12-1/2 NEW MADHOPURI LUDHIANA		192242	7690	0	0	
9	03031000019	A		01-10-08	31-12-08		VYAS HOSIERY,592, WAIT GANJ, LDH LUDHIANA		99465	3979	0	0	
10				01-10-08	31-12-08		RETAILE SALE		83241	3290	2169124	0	
11	03321072212	A		01-10-08	31-12-08		HANUMANT HOSIERY,4951, MAIN ROAD, SUNDER NAGAR , LUDHIANA		60000	2400	0	0	

Total: 3786405 151483 2378643 0

Detail of VAT24

TIN No:- 03422110923 SUMIT KHITTAR 01-APR-13 TO 31-MAR-14

SELECTIVE CANCELLED BILLS NOT EXIST IN DATA

Sr.	Seller Tin No.	Status	Select Sale Entry	Number From	To	Seller Name	VAT24	Tax Amount	Taxable Goods Value	Tax Free Goods Value	Exempted Goods Value	Cancel Reason
1	03			01-01-13	31-03-13					635475		
2				01-01-13	31-03-13	RETAILE SHOP BACHAT GR.			0	366477	0	
3				01-01-13	31-03-13				1			
4	03221107238	A		01-01-13	31-03-13	GAURAV TRADERS,1ST FLOOR,NAHAR MARKET,SHOP NO. 1, LUDHIANA. NOT AVAILABLE		39778	854447			
5	03211117287	A		01-01-13	31-03-13	M/S SAWREEN TRADING AGENCY,A-6,1ST MICRO PLOT,LDH.NOT AVAILABLE		28364	634615	0	0	
6	03221107248	A		01-01-13	31-03-13	JAIN TRADING AGENCIES, 201, INDUSTRIAL AREA-A, LUDHIANA		12653	316348	0	0	
7	03221108232			01-01-13	31-03-13			15005	350005			
8	03701108126	A		01-01-13	31-03-13	METAL TRADING AGENCIES,10A GALI NO.5,SHOP,LDH.LUDHIANA.		9615	240384			
9	03221102243	A		01-01-13	31-03-13	ASHEY TRADING CO.10, AHUJA MARKET, LALKUAN, STRE ET, LUDHIANA		8741	218529	0	0	
10	03701107201	A		01-01-13	31-03-13	KALER BATH FITTINGS LTD.,VILL. ARAICHAN HEAD OFFICE TAHSIL		4444	111110			
11	03722043447	A		01-01-13	31-03-13	AMBAY ENGINEERING WORKS,SHOP NO.35,MEHRBAN MARKET,RAHON ROAD, LUDHIANA.		2200	55000			
12	03701107008	C	15-MAR-13	01-01-13	31-03-13	ARIHANT TRADING CO.,210,SHOP NO. 4A,,DATIA MANDI,LDH.		1442	36056	0	0	
13	03701109150	A		01-01-13	31-03-13	PRITAM SINGH AND SONS PRELIMA TCA PRIVATE LIMITED,SCO - 12, 13, 14, B - XY 139, IND FLOOR, JAIDEV TOWN MILLER GANJ, LUDHIANA		304	3438			
14	03641106026	A		01-01-13	31-03-13	HARISON PIPE FITTING CO.,G T ROAD MILLER GANJ LUDHIANA.		141	3636			
15	03701100041	A		01-01-13	31-03-13	ROOP NEAR BASTI JODHEWAL RAHON ROAD, LUDHIANA		83	1302			
Sub								107181	2574185	635475	0	

DEALER CARDEX

INPORT VALUE(100)	
EXPORT VALUE (100)	
GTO	
TTO	88,96,411
ITC	80,85,944
OUTPUT TAX	99,884
TAX PAID	9,14,641
INTER STATE SALES (VAT19)	81,146
INTER STATE PURCHASE (VAT19)	
INTRA STATE SALE (VAT23)	
INTRA STATE PURCHASE (VAT24)	50,84,278
REFUND GRANTED	15,00,798
TAX FREE SALES	
TAX FREE PURCHASE	36,67,951
LIST MISMATCH TRANSACTIONS OLD	41,30,212
LIST MISMATCH TRANSACTIONS NEW	
ITC BROUGHT FORWARD	
ITC CARRY FORWARD	
	15,677
	15,677

25 POINT SCRUTINY STA...

DEALER CARDEX

...C NUMBER:- 05122010023 01-APR-09 TO 31-MAR-10 WARD: 09

...AME:- [illegible] STATUS--A

...mail/PHONE:- [illegible]

...MPORT VALUE(ICC)	
XPORT VALUE (ICC)	
TO	88,36,011
TO	80,85,943
TC	99,663
UTPUT TAX	2,13,631
AX PAID	61,136
NTER STATE SALES (VAT18)	
NTER STATE PURCHASE (VAT19)	
NTRA STATE SALE (VAT23)	50,84,278
INTRA STATE PURCHASE (VAT24)	35,00,788
EFUND GRANTED	
AX FREE SALES	36,67,951
AX FREE PURCHASE	41,30,212
IST MISMATCH TRANSACTIONS OLD	
IST MISMATCH TRANSACTIONS NEW	
TC BROUGHT FORWARD	15,677
TC CARRY FORWARD	15,677

25 POINT SCRUTINY STATEMENT

ETTSA

Detail of VAT23

PID No.: 03422010823 SUMIT KNIT FAB

01-APR-09 TO 31-MAR-10

Sno	Form No.	Sub Code	Form Date	From Dt	To Dt	Dealer Name	Taxable Goods Value	Tax Amt	Tax Free Goods Value	Exempted Goods Value	Comm. Name
						MANA					
31	03662004467			01-10-09	31-12-09	S.S ENTERPRISES,LUDHIANA	34800	1400	0	0	
32	03561002308	C	30-Sep-10	01-01-10	31-03-10	M/s Sh. Krishna Knits,LUDHIANA	18900	1043	0	0	
33	05			01-04-09	30-09-09	.	17540	703			
34	03422010823	A		01-07-09	30-09-09	SUMIT KNITFAB,B-8 INDUSTRIAL AREA A EXTN LUDHIANA	14821	594			
35	03422010823	A		01-10-09	31-12-09	KAPOOR KNITWEAR,LUDHIANA	12516	501	0	0	
36	03461009488	A		01-10-09	31-12-09	V H SYNTHETICS AGENCY,LUDHIANA	11265	451	0	0	
37	03422010823	A		01-10-09	31-12-09	KULDEEP OSWAL HOSIERY MILLS P LTD,LUDHIANA	10808	433	0	0	
38	03461072846	A		01-04-09	30-06-09	DASHMESH KNITTING WORKS, 821 MOHALLA SADAN PURANA BAZ A,R LUDHIANA	8625	345	73017		
39	03291005574	A		01-07-09	30-09-09	K.K GUPTA KNITWEARS,VEER NAGAR, OPP FLIA INTERNATIONAL BAHADURKE ROAD,LUDHIANA	7948	306			
40	03611067000	A		01-07-09	30-09-09	M/S R.P HOSIERY,1133/1A BANK COLONY SHIVPURI,LUDHIANA	6240	253			
41	03461072846	A		01-07-09	30-09-09	DASHMESH KNITTING WORKS, 821 MOHALLA SADAN PURANA BAZ A,R LUDHIANA	6011	240			
42	03212031581	A		01-01-10	31-03-10	V B ENTERPRISES,AMRITSAR	4517	195	0	0	
43	03422010823	A		01-01-10	31-03-10	KULDEEP OSWAL HOSIERY MILLS P LTD,LUDHIANA	2347	129	0	0	
44	03461153354	A		01-04-09	30-06-09	K.A EXPORTS (P)LTD.,197, B.A , LDH.,LUDHIANA	2695	107			
45	03761069235	A		01-10-09	31-12-09	Rinki Collection,LUDHIANA	882	35	0	0	
46				01-01-10	31-03-10	RETAIL SALE,	0	0	1484085	0	
47				01-10-09	31-12-09	RETAIL SALE,	0	0	1870867	0	
Total:							5084772	201567	3427952		

Detail of VAT23

#	Purchaser TIN No.	Sale Type	Invoice Date	Purchase Invoice No.	Purchaser Name	Taxable Purchase Value	Tax Rate	Tax Free Goods Value	Exempted Goods Value	Goods Name
1	[redacted]	F	01-01-09	05-05-09	[redacted]	12			*****	
2	05		01-01-09	05-05-09	[redacted]	12			*****	
3			01-01-09	05-05-09	[redacted]	12				
4	[redacted]	F	01-12-08	31-12-08	[redacted]	12	4922.11	590.65	0	0
5	[redacted]	F	01-01-09	31-12-09	[redacted]	12	2000.00	240.00	0	0
6	[redacted]	F	01-12-08	31-12-08	[redacted]	12	4000.00	480.00	0	0
7	[redacted]	F	01-01-09	05-05-09	[redacted]	12	4000.00	480.00		
8	[redacted]	C	01-12-08	31-12-08	[redacted]	12	2500.00	300.00	0	0
9	[redacted]	F	01-01-09	05-05-09	[redacted]	12	2000.00	240.00		
10	[redacted]	F	01-04-09	05-05-09	[redacted]	12	2675.00	321.00		
11	[redacted]	F	01-01-10	31-03-10	[redacted]	12	1500.00	180.00	0	0
12	[redacted]	F	01-10-09	31-12-09	[redacted]	12	2500.00	300.00	0	0
13	[redacted]	F	01-07-09	30-09-09	[redacted]	12	2500.00	300.00	60000	
14	[redacted]	F	01-10-09	31-12-09	[redacted]	12	1500.00	180.00	0	0
15	05		01-07-09	30-09-09	[redacted]	12	1500.00	180.00		
16	[redacted]	F	01-01-10	31-03-10	[redacted]	12	1000.00	120.00	0	0
17	[redacted]	F	01-07-09	30-09-09	[redacted]	12	1440.00	172.80		
18	05		01-04-09	30-06-09	[redacted]	12	1434.00	172.08		
19	[redacted]	F	01-01-10	31-03-10	[redacted]	12	1500.00	180.00	0	0
20	[redacted]	F	01-10-09	31-12-09	[redacted]	12	1000.00	120.00	0	0
21	[redacted]	F	01-10-09	31-12-09	[redacted]	12	1000.00	120.00	0	0
22	[redacted]	F	01-10-09	31-12-09	[redacted]	12	1000.00	120.00	0	0
23	[redacted]	F	01-10-09	31-12-09	[redacted]	12	1645.00	197.40	0	0
24	[redacted]	F	01-10-09	31-12-09	[redacted]	12	1500.00	180.00	0	0
25	[redacted]	F	01-07-09	30-09-09	[redacted]	12	6750.00	3450.00		
26	[redacted]	F	01-04-09	30-06-09	[redacted]	12	6750.00	3434.00		

Detail of VAT24

[redacted] 01-APR-18 TO 31-MAR-19

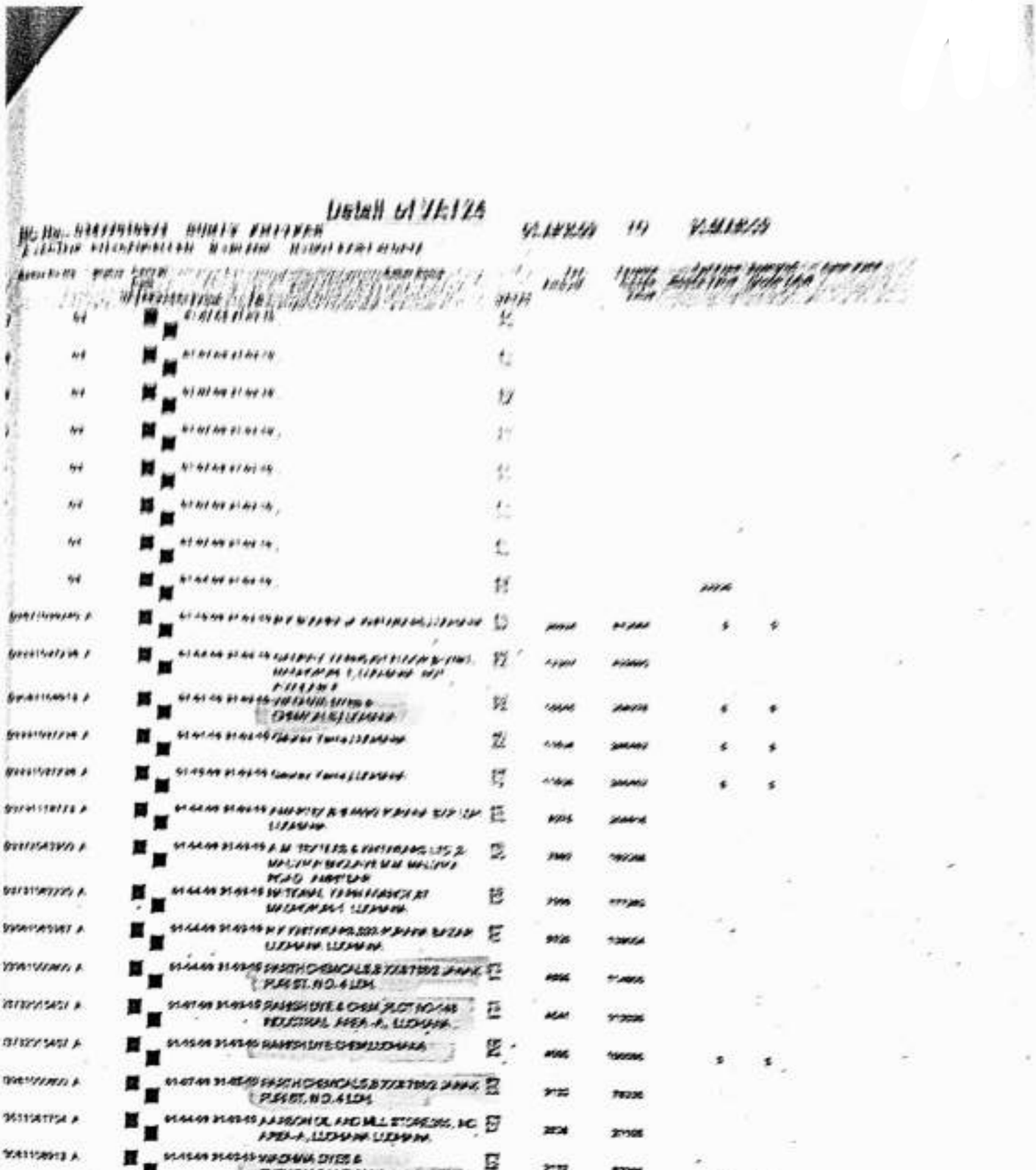
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Detail of VAT24

RC No:- 03422010923 SUMIT KNITFAB 01-APR-09 TO 31-MAR-10

A->ACTIVE C/L->CANCELLED B->BLANK N->NOT EXIST IN DATA

Seller Re No	Status	Cancel Date	VAT24 Period From	To	Seller Name	VAT23	Tax Amount	Taxable Goods Value	Tax Free Goods Value	Exempted Goods Value	Cause Name
4	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
5	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
6	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
7	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
8	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
9	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
10	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
11	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
12	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
13	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
14	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
15	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
16	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
17	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
18	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
19	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
20	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
21	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
22	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
23	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
24	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
25	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
26	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
27	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					
28	03	[redacted]	01-07-09	31-03-10	[redacted]	[redacted]					



Detail of VAT24

RC No:- 03422010923 SUMIT KNITFAB 01-APR-09 TO 31-MAR-10

A->ACTIVE C/I->CANCELLED, B->BLANK N->NOT EXIST IN DATA

Seller Rc No	Status	Cancel Date	VAT24 Carried From	To	Seller Name	VAT24	Tax Amount	Taxable Goods Value	Tax Free Goods Value	Exempted Goods Value
03711066263	A		01-04-09	31-03-10	GOYAL YARN AGENCY,466/1 ASHOK GALI NO 1 MADHOPURI LUDHIANA		2118	53644		
03421159263	A		01-01-10	31-03-10	SHREE GANESH TRADERS,LUDHIANA		1939	48500	0	0
03981050600	A		01-01-10	31-03-10	Parth Chemicals,LUDHIANA		1892	36465	0	0
03091055024	A		01-10-09	31-03-10	SHORI CHEMALS,LUDHIANA		1772	44299	0	0
03272048302	A		01-01-10	31-03-10	JINDAL INTERNATIONAL,LUDHIANA		1537	38430	0	0
03901079750	A		01-01-10	31-03-10	NARANG PLYWOOD,JODHEWAL		1246	9960	0	0
03981050800	A		01-10-09	31-03-10	Parth Chemicals,LUDHIANA		1059	26250	0	0
03151108826	A		01-01-10	31-03-10	PARAS RANG RASAYAN (P) LTD,LUDHIANA		974	25495	0	0
03821130658	A		01-10-09	31-03-10	SUJOON THREADS,LUDHIANA		898	22435	0	0
03611081704	A		01-07-09	31-03-10	AARSON OIL AND MILL STORE,350, IND AREA-A, LUDHIANA LUDHIANA		584	4517		
03611081704	A		01-10-09	31-03-10	Aarsons,LUDHIANA		506	4051	0	0
03751029150	A		01-10-09	31-03-10	Pritam Singh & Sons Pneumatics Pvt Ltd,LUDHIANA		355	2438	0	0
03571072899	A		01-07-09	31-03-10	DASHMESH PUMP STORE,BROWN ROAD LUDHIANA		228	1911		
03821063595	A		01-10-09	31-03-10	SEWAK TUBEWELL BORING CO.,LUDHIANA		60	1496	0	0
03321143216	A		01-10-09	31-03-10	SUPREME ELECTRICALS,LUDHIANA		45	1215	0	0
			01-01-10	31-03-10	RETAIL PURCHASE		0	0	1134933	0
			01-10-09	31-03-10	RETAIL PURCHASE		0	0	1223651	0
							147698	3500795.5	2358584	0

3/2020 etisagateway.html

DEALER CARDEX

RC NUMBER:- 03422010923 01-APR-10 TO 31-MAR-11 WARD: 60

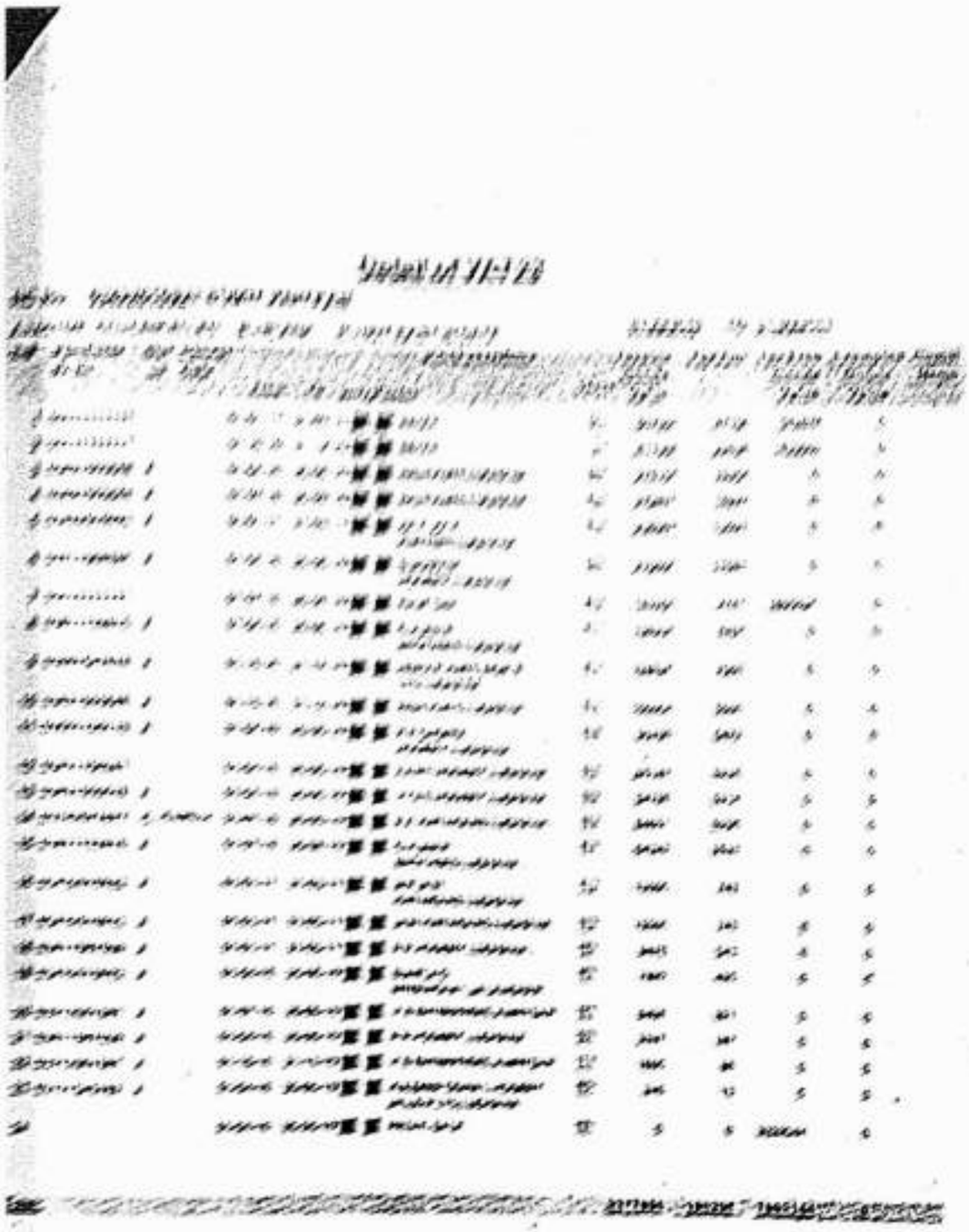
NAME:- SUMIT KNITFAB3-BINDUSTRIAL AREA A EXTN.LUDHIANA--STATUS--A

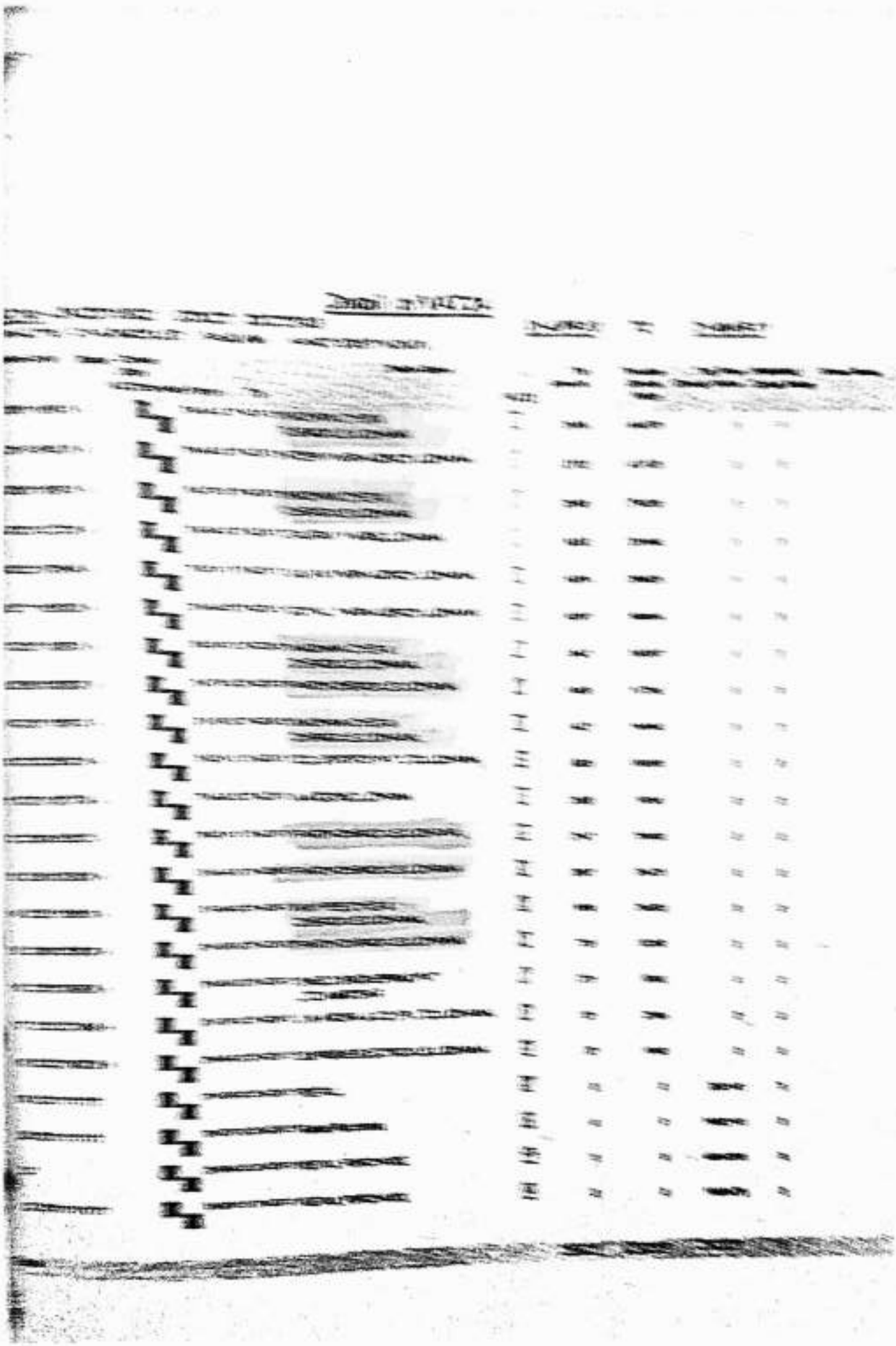
Email/PHONE:- gagannn@sify.com--9872300533

IMPORT VALUE(ICC)	
EXPORT VALUE (ICC)	
GTO	1,07,80,000
TTO	32,77,856
ITC	2,05,004
OUTPUT TAX	1,80,297
TAX PAID	30,852
INTER STATE SALES (VAT18)	
INTER STATE PURCHASE (VAT19)	
INTRA STATE SALE (VAT23)	32,77,856
INTRA STATE PURCHASE (VAT24)	27,02,058
REFUND GRANTED	
TAX FREE SALES	75,02,144
TAX FREE PURCHASE	76,31,969
LIST MISMATCH TRANSACTIONS OLD	
LIST MISMATCH TRANSACTIONS NEW	
ITC BROUGHT FORWARD	55,557
ITC CARRY FORWARD	55,557

25 POINT SCRUTINY STATEMENT

ETTSA





870

etlsagateway.html

DEALER CARDEX

TC NUMBER:- 03422010923 01-APR-11 TO 31-MAR-12 WARD: 60

NAME:- SUMIT KNITFAB3-BINDUSTRIAL AREA A EXTN,LUDHIANA--
STATUS--A

Email/PHONE:- gagannn@sify.com--9872300533

REPORT VALUE(ICC)

REPORT VALUE (ICC)	34,166
TO	1,17,40,152
TO	23,57,352
TO	1,84,297
UTPUT TAX	1,29,655
AX PAID	28,426
NTER STATE SALES (VAT18)	78,269
NTER STATE PURCHASE (VAT19)	
NTRA STATE SALE (VAT23)	23,57,352
NTRA STATE PURCHASE (VAT24)	1,04,94,551

EFUND GRANTED

AX FREE SALES	93,82;800
AX FREE PURCHASE	87,00,805
IST MISMATCH TRANSACTIONS OLD	
IST MISMATCH TRANSACTIONS NEW	
TC BROUGHT FORWARD	83,066
TC CARRY FORWARD	83,066

25 POINT SCRUTINY STATEMENT

ETTSA

Detail of VAT23

C No:- 03422010923 SUMIT KNITFAB

A->ACTIVE C/I->CANCELLED B->BLANK N->NOT EXIST IN DATA 01-APR-11 TO 31-MAR-12

Sr. No.	Purchaser Rc No	Stat us	Cancel Date	From	To	VAT23 Form No	Purchaser Name	Taxable Goods Value	Tax Amt	Tax Free Goods Value	Exempted Goods Value	Comm Name
1	03711068245	A		01-10-11	31-12-11		SUKHRAM HOSIERY,LUDHIANA,	483140	24157	0	0	
2	03111111111			01-01-12	31-03-12		RETAIL,	455090	22757	0	0	
3	03661047678	A		01-04-11	30-06-11		HIMKAR KNITS INDIA PVT LTD,LUDHIANA	391734	19586	0	0	JOB WORK
4	03111111111			01-10-11	31-12-11		RETAIL,	370971	18548	0	0	
5	03691039562	A		01-10-11	31-12-11		CHOICE KNITWEARS,LUDHIANA,	195371	9769	0	0	
6	03111111111			01-07-11	30-09-11		RETAIL,	132445	6622	0	0	JOB WORK
7	03661047678	A		01-01-12	31-03-12		HIMKAR KNITS INDIA P LTD,LUDHIANA,	116130	5806	0	0	
8	03661047678	A		01-07-11	30-09-11		HIMKAR KNITS INDIA P LTD,LUDHIANA,	60018	3001	0	0	JOB WORK
9	03811132810	A		01-07-11	30-09-11		G KUMAR BROTHERS,LUDHIANA,	54731	2737	0	0	JOB WORK
10	03562093557	A		01-01-12	31-03-12		P K JAIN KNITWEARS,LUDHIANA,	54196	2710	0	0	
11	03121045162	A		01-01-12	31-03-12		KULDEEP OSWAL HOSIERY MILLS P LTD,LDH,	21209	1060	0	0	-
12	03121045162	A		01-07-11	30-09-11		KULDEEP OSWAL HOSIERY MILLS P LTD,LUDHIANA,	19539	976	0	0	JOB WORK
13	03331079045	A		01-07-11	30-09-11		MAHINDRA COLLECTION,LUDHIANA,	1445	72	0	0	JOB WORK
14	03461152354	A		01-07-11	30-09-11		K.A EXPORTS PVT. LTD.,LUDHIANA,	1316	66	0	0	JOB WORK
15	03111111111			01-10-11	31-12-11		RETAIL,	0	0	549130	0	
16	03111111111			01-01-12	31-03-12		RETAIL,	0	0	5494521	0	
17	03111111111			01-07-11	30-09-11		RETAIL,	0	0	1360810	0	CLOTH
TOTAL								2387332	117161	9393451		

Detail of VAT24

RC No:- 03422010923 SUNIT KNITFAB 01-APR-11 TO 31-MAR-12

A->ACTIVE C/L->CANCELLED B->BLANK N->NOT EXIST IN DATA

Sr.	Sales Tax No.	Status	Cancel Date	VAT24 Period From	To	Seller Name	VAT24	Tax Amount	Taxable Goods Value	TA Free Goods Value	Entered Goods Value	Goods Name
1	03761017359	A		01-04-11	31-03-12	KNIT & SEW ENTERPRISES,LUDHIANA	E	41280	428000	0	0	MACHINERY
2	03771025647	A		01-10-11	31-03-12	AMOLAK RAM AGGARWAL & SONS,LUDHIANA,	C	21336	426707	0	0	
3	03081108913	A		01-04-11	31-03-12	WADHWA DYES & CHEMICALS,LUDHIANA	E	13052	261048	0	0	DYES & CHEMICALS
4	03751029150	A		01-04-11	31-03-12	PRITAM SINGH & SONS PNEUMATICS PVT LTD,LUDHIANA	D	3750	30000	0	0	MACHINERY
5	03392051043	A		01-01-12	31-03-12	SATGURU TRADERS,LUDHIANA,	E	1998	39720	0	0	
6	03342019697	A		01-10-11	31-03-12	DESIRE CREATIONS,LUDHIANA,	E	1881	37625	0	0	
7	03981050600	A		01-04-11	31-03-12	PARTH CHEMICALS,LUDHIANA	E	1639	32775	0	0	DYES & CHEMICALS
8	03981050600	A		01-07-11	31-03-12	PARTH CHEMICALS, LUDHIANA,	E	1565	31250	0	0	DYES & CHEMICALS
9	03981050600	A		01-01-12	31-03-12	PARTH CHEMICALS,LUDHIANA,	E	1422	28430	0	0	
10	03091055024	A		01-04-11	31-03-12	SHORI CHEMICALS,LUDHIANA	E	1237	24744	0	0	DYES & CHEMICALS
11	03091055024	A		01-07-11	31-03-12	SHORI CHEMICALS, LUDHIANA,	E	1052	21045	0	0	DYES & CHEMICALS
12	03981050600	A		01-10-11	31-03-12	PARTH CHEMICALS,LUDHIANA,	E	619	12365	0	0	
13	03172028957	A		01-04-11	31-03-12	DEEPAK TRADERS,LUDHIANA	E	563	11250	0	0	EMBROIDERY MATERIAL
14	03091055024	A		01-01-12	31-03-12	SHORI CHEMICALS,LUDHIANA,	E	522	10450	0	0	
15	03751029150	A		01-10-11	31-03-12	PRITAM SINGH & SONS PNEUMATICS PVT LTD,LUDHIANA,	E	143	1138	0	0	
16	03111111111			01-10-11	31-03-12	RETAIL,	E	0	1413448	1413448	0	
17	03111111111			01-07-11	31-03-12	RETAIL PURCHASE,	E	0	406458	406458	0	CLOTH
18	03041039237	C 31-MAR-17		01-04-11	31-03-12	J K BUDHRAJA & CO.,LUDHIANA	E	0	900216	900216	0	CLOTH
19	03111111111			01-04-11	31-03-12	SHRI RATTAN FABRICS,LUDHIANA	E	0	675750	675750	0	CLOTH
20	03111111111			01-04-11	31-03-12	SHREE BABU RAM & SONS,LUDHIANA	E	0	500000	500000	0	CLOTH
21	03111111111			01-04-11	31-03-12	SATYAM FUEL'S LDH,LUDHIANA	E	0	84297	84297	0	WOOD
22	03111111111			01-04-11	31-03-12	GUPTA SALT SUPPLIERS,LUDHIANA	E	0	8000	8000	0	SALT
23	03111111111			01-04-11	31-03-12	ATAM CLOTHING CO.,LUDHIANA	E	0	60000	60000	0	SHAWLS

Detail of VAT24

RC No:- 03422010923 SUMIT KNITPAB

A->ACTIVE C/I->CANCELLED B->BLANK N->NOT EXIST IN DATA

01-APR-11 TO 31-MAR-12

Seller RC No	Status	Cancel Date	VAT24 Sec	From	To	Seller Name	VAT21	Tax Amount	Taxable Goods Value	Tax Free Goods Value	Exempted Goods Value	Comm Code
4. 03111111111	C			01-01-12	31-03-12	RETAIL	D	0	4970637	4970637	0	
5. 03172028957	A			01-04-11	31-03-12	DEEPAK TRADERS,LUDHIANA	D	0	50000	50000	0	IRON MOVER FABRICS

DEALER CARDEX

TIN NUMBER:	[illegible]
NAME:	[illegible]
EMAIL/PHONE:	[illegible]
ABOVE VALUE (10K)	
ABOVE VALUE (10K)	
TO	16,66,966
TO	6,11,184
TO	14,444
TERM TAX	44,817
TX PAID	38,862
UTER STATE SALES (VAT1R)	
UTER STATE PURCHASE (VAT1S)	
UTRA STATE SALE (VAT2A)	6,86,764
UTRA STATE PURCHASE (VAT2A)	26,25,475
EFUND GRANTED	
TX FREE SALES	8,54,142
TX FREE PURCHASE	23,68,256
IBT MISMATCH TRANSACTIONS OLD	
IBT MISMATCH TRANSACTIONS NEW	
TC BROUGHT FORWARD	-
TC CARRY FORWARD	1,042

25 POINT SCRUTINY STATEMENT

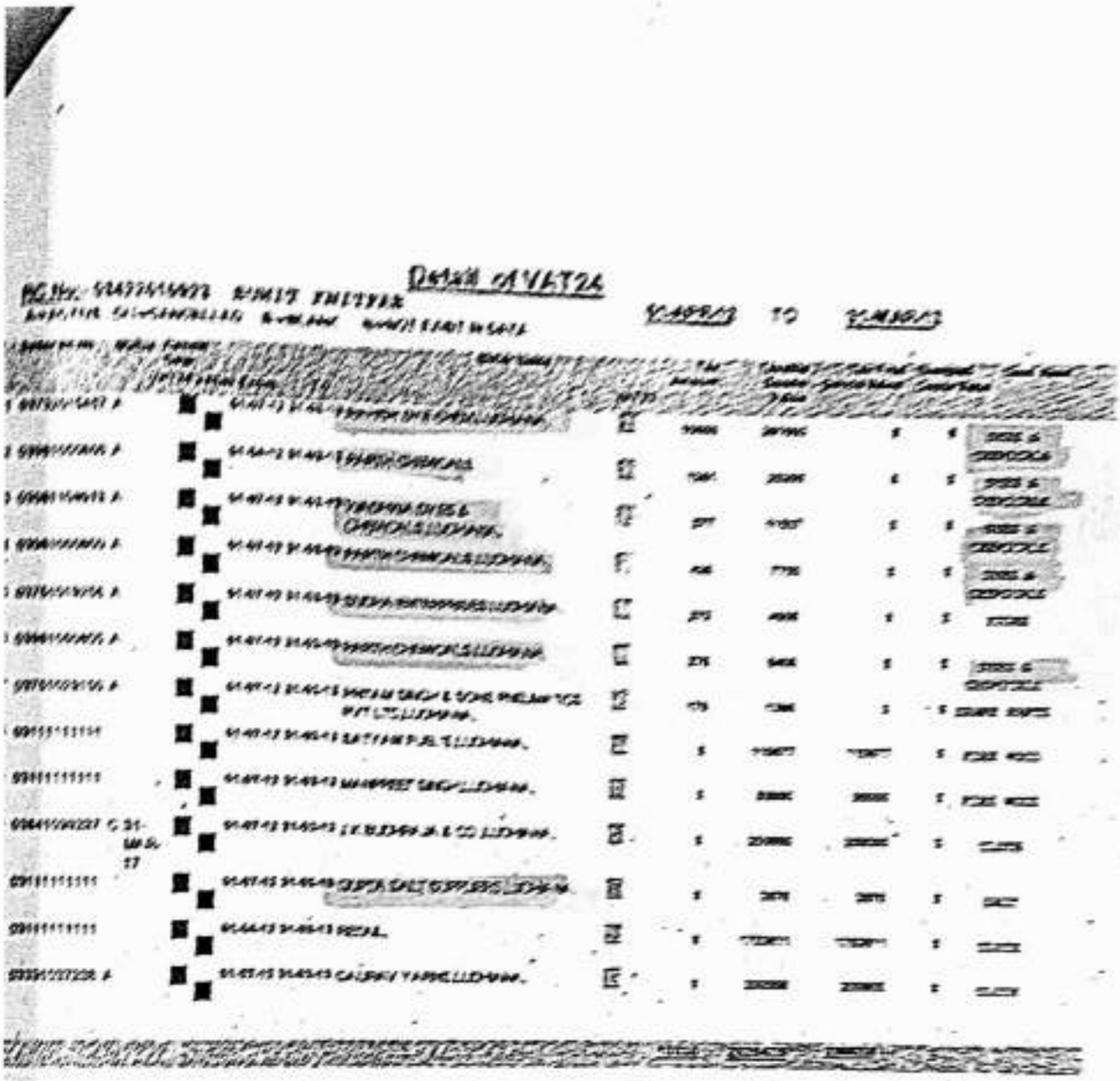
KTTSA

Detail of VAT23

RC No:- 03422010923 SUMIT KNITFAB

A=ACTIVE C=CANCELLED B=BLANK N=NOT EXIST N/ DATA 01-APR-12 TO 31-MAR-13

Sr	Purchaser / Sale Cancel Rc No	ve Code	Date	Purchaser Name	Tax Slab	Taxable Goods Value	Tax Amt	Tax Free Goods Value	Exempted Goods Value	Comm Name
1	03111111111		01-04-12	30-06-12 [redacted]	METAL,	[redacted]				
2	03582209847	A	01-04-12	30-06-12 [redacted]	P K JAIN KHATAKA PB LUDHIANA,	[redacted]	6795	0	0	JOB WORK
3	03422010923	A	01-04-12	30-06-12 [redacted]	M P JAIN KHATAKA PB LUDHIANA,	[redacted]	6271	0	0	JOB WORK
4	03422010923	A	01-07-12	30-09-12 [redacted]	M P JAIN KHATAKA PB LUDHIANA,	[redacted]	6078	0	0	JOB WORK
5	03582209847	A	01-07-12	30-09-12 [redacted]	P K JAIN KHATAKA PB LUDHIANA,	[redacted]	4773	0	0	JOB WORK
6	03773208435	A	01-07-12	30-09-12 [redacted]	S/JAI KHATAKA PB LUDHIANA,	[redacted]	1767	0	0	JOB WORK
7	03121045162	A	01-04-12	30-06-12 [redacted]	M/S DEEP CHAWLA HOSIERY MILLS P LTD LUDHIANA,	[redacted]	1795	0	0	JOB WORK
8	03411087039	A	01-07-12	30-09-12 [redacted]	P P HOSIERY LUDHIANA,	[redacted]	1061	0	0	JOB WORK
9	03111111111		01-07-12	30-09-12 [redacted]	METAL LUDHIANA,	[redacted]	1007	0	0	JOB WORK
10	03411087039	A	01-04-12	30-06-12 [redacted]	P P HOSIERY LUDHIANA,	[redacted]	912	0	0	JOB WORK
11	03111111111		01-07-12	30-09-12 [redacted]	METAL LUDHIANA,	[redacted]	775	0	0	JOB WORK
12	03121045162	A	01-07-12	30-09-12 [redacted]	M/S DEEP CHAWLA HOSIERY MILLS P LTD LUDHIANA,	[redacted]	748	0	0	JOB WORK
13	03111111111		01-04-12	30-06-12 [redacted]	METAL,	[redacted]	349	0	0	JOB WORK
14	03111111111		01-07-12	30-09-12 [redacted]	A K JAIN KHATAKA PB LUDHIANA,	[redacted]	0	0	819143	0 CLOTH
						[redacted]	25000	0	0	0 CLOTH



DEATH CAVITY

Page 1

DEALER CARDEX DETAIL (OCT-12 ONWARDS)

TIN NUMBER: [illegible]

NAME: [illegible]

ADDRESS: [illegible]

IMPORT VALUE (14%)	
INTER STATE PURCHASE (VAT19)	
EXPORT VALUE (0%)	
INTER STATE SALES (VAT19)	4,00,000
ITO	1,19,61,744
FROM PURCHASES (INCL AT/TP	81,44,582
ITO	96,89,744
OUTPUT TAX (VAT)	1,26,491
VAT PAID AS PER RETURN	
VAT PAID AS PER FRONT WINDOW	48,852
NET ITC AVAILABLE	86,489
OUTPUT TAX (CST)	
CST PAID (AS PER RETURN)	
CST PAID (FRONT WINDOW)	
TAX TO IMPORT RATIO (IN %)	**********
INTRA STATE SALE (VAT24)	1,06,19,488
INTRA STATE PURCHASE (VAT24)	87,34,582
REFUND GRANTED	
TAX FREE SALES VAT23	85,30,285
TAX FREE SALES VAT19	3,00,000
TAX FREE PURCHASE VAT24	73,04,412
TAX FREE PURCHASE VAT19	
SHORT TAX PAID (VAT)	38,850
SHORT TAX PAID (CST)	
ITC BROUGHT FORWARD	
ITC CARRY FORWARD	

LIST OF MISMATCH TRANSACTIONS

25 POINTS SCRUTINY STATEMENT

ETTBA REPORT RUN DATE: 13-NOV-20 [illegible]

TIN No:- 03422010923

Detail of VAT23_COTIS

SUMIT KHITPAN

A=ACTIVE C/L=CANCELLED B=BLANK N=NOT EXIST IN DATA

SUPPLIES TO SUMMARY

Purchase Ma No	Tax Date	Cancel Date	Status	Purchaser Name	Purchaser Address		Taxable Gross Value	Tax Rate	NATURE OF TRANSACTION	Comm Name	Goods Name
1 01-01-13	31-03-13			RETAIL SALES	Ludhiana		754564	20141	Retail Sale	MISCELLANEOUS	SHOE CHEMICALS AND GUMS
2 03901019404 01-01-13	31-03-13		A	SUTLEJ HOSIERY WORKS, LUDHIANA,	Ludhiana		510454	24141	Sale to Taxable Person	YARN	SUNTHETIC OR REGENERATED FILAMENT
3 03811152410 01-01-13	31-03-13		A	G KUMAR & BROTHERS, LUDHIANA,	Ludhiana		1715.45	5141	Sale to Taxable Person	MISCELLANEOUS	SHOE CHEMICALS AND GUMS
4 03262094858 01-01-13	31-03-13		A	GANPATI EXPORTS PVT LTD, LUDHIANA,	Ludhiana		167195	5191	Sale to Taxable Person	MISCELLANEOUS	SHOE CHEMICALS AND GUMS
5 03411047678 01-10-12	31-12-12		A	INDUSTRIAL KNITS INDIA P LTD, LUDHIANA,	Ludhiana		156216	8196	Sale to Taxable Person	MISCELLANEOUS	SYNTHETIC OR REGENERATED FILAMENT
6 03121073098 01-01-13	31-03-13		A	PARAM HAVE HOSIERY, LUDHIANA,	Ludhiana		199999	5555	Sale to Taxable Person	YARN	SYNTHETIC OR REGENERATED FILAMENT
7 03582091867 01-10-12	31-12-12		A	P K JAIN KNITWEARS, LUDHIANA,	Ludhiana		54423	5195	Sale to Taxable Person	MISCELLANEOUS	SYNTHETIC OR REGENERATED FILAMENT
8 03491096488 01-10-12	31-12-12		A	V H SYNTHETICS AGENCY, LUDHIANA,	Ludhiana		95958	3598	Sale to Taxable Person	MISCELLANEOUS	SYNTHETIC OR REGENERATED FILAMENT
9 03422010923 01-10-12	31-12-12		A	M P JAIN KNITWEARS, LUDHIANA,	Ludhiana		66117	5141	Sale to Taxable Person	MISCELLANEOUS	SYNTHETIC OR REGENERATED FILAMENT
10 03422010923 01-01-13	31-03-13		A	M P JAIN KNITWEARS, LUDHIANA,	Ludhiana		29545	5452	Sale to Taxable Person	MISCELLANEOUS	SHOE CHEMICALS AND GUMS
11 03582093867 01-01-13	31-03-13		A	P K JAIN KNITWEARS, LUDHIANA,	Ludhiana		22584	1215	Sale to Taxable Person	MISCELLANEOUS	SHOE CHEMICALS AND GUMS
12 03772028433 01-10-12	31-12-12		A	SONA ENTERPRISES, LUDHIANA,	Ludhiana		6647	345	Sale to Taxable Person	MISCELLANEOUS	SYNTHETIC OR REGENERATED FILAMENT
13 01-10-12	31-12-12			SONA ENTERPRISES, LDH,	Ludhiana		13503	5	Tax Free Sale	ANTTING CLOTH	SYNTHETIC OR REGENERATED FILAMENT
14 01-10-12	31-12-12			REENA APPARELS, LUDHIANA,	Ludhiana		11481	5	Tax Free Sale	ANTTING CLOTH	SYNTHETIC OR REGENERATED FILAMENT
15 01-10-12	31-12-12			G S ARORA HOSIERY, LUDHIANA,	Ludhiana		125000	5	Tax Free Sale	ANTTING CLOTH	SYNTHETIC OR REGENERATED FILAMENT
16 01-01-13	31-03-13			RETAIL SALES	Ludhiana		6363491	5	Tax Free Sale	ANTTING CLOTH	SYNTHETIC OR REGENERATED FILAMENT
Total:							12513458	11906			

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Detail_of_VAT24_COTIS

RC No:- 03422010923 SUMIT KNITFAB

A->ACTIVE C1->CANCELLED B->BLANK N->NOT EXIST IN DATA

01-APR-12 TO 31-MAR-13

Seller Rc No	Cancel Date	Status	Seller Name	Seller Address	VAT24	VAT23	Tax Amount	Taxable Goods Value	Nature of Transaction	Comm Name	Trade Name
1 03181151258		R	A KAUR SAIN SPINNING MILLS, LUDHIANA,	Ludhiana	R	R	26250	477273	Purchase from Taxable Person	ACID DYES	DYES CHEMICALS AND GASES
01-APR-12 31-MAR-13											
2 03172028957		R	A DEEPAK TRADERS, LUDHIANA,	Ludhiana	R	R	0	40000	Tax Free Purchase	FABRIC	YARN
01-APR-12 31-MAR-13											
3 03321065325		R	A R N KNIT FAB PVT LTD, LUDHIANA,	Ludhiana	R	R	35175	487734	Purchase from Taxable Person	ACID DYES	DYES CHEMICALS AND GASES
01-APR-12 31-MAR-13											
4 03471026297		R	A JINDAL DYES & CHEMICALS, LUDHIANA,	Ludhiana	R	R	1265	23000	Purchase from Taxable Person	ACID DYES	DYES CHEMICALS AND GASES
01-APR-12 31-MAR-13											
5 03622113342	26-AUG-13	R	C NATIONAL TRADERS, LUDHIAN,	Ludhiana	R	R	27718	413061	Purchase from Taxable Person	YARN	YARN
01-APR-12 31-MAR-13											
6 03581050800		R	A PARTH CHEMICALS,Ludhiana LUDHIANA,		R	R	180	3600	Purchase from Taxable Person	DYES	INDUSTRIAL INPUTS
01-APR-12 31-MAR-13											
7 03581050800		R	A PARTH CHEMICALS,Ludhiana LUDHIANA,		R	R	2295	41900	Purchase from Taxable Person	DYES	INDUSTRIAL INPUTS
01-APR-12 31-MAR-13											
8 03581050800		R	A PARTH CHEMICALS,Ludhiana LUDHIANA,		R	R	750	14500	Purchase from Taxable Person	ACID DYES	DYES CHEMICALS AND GASES
01-APR-12 31-MAR-13											
9		R	GUPTA SALT SUPPLIERS, LDH,	Ludhiana	R	R	0	7200	Tax Free Purchase	DYES	INDUSTRIAL INPUTS
01-APR-12 31-MAR-13											
10		R	MANPREET SINGH, Ludhiana		R	R	0	88867	Tax Free Purchase	WOOD	TIMBER AND TIMBER PRODUCTS
01-APR-12 31-MAR-13											
11		R	LIBAS KNITWEARS, Ludhiana LUDHIANA,		R	R	0	38888	Tax Free Purchase	KNITTED CLOTH	HOSIERY OR READYMADE GARMENT
01-APR-12 31-MAR-13											
12		R	SATYAM FUELS, LDH,	Ludhiana	R	R	0	72631	Tax Free Purchase	WOOD	TIMBER AND TIMBER PRODUCTS
01-APR-12 31-MAR-13											
13		R	RETAIL PURCHASE	Ludhiana	R	R	0	7965714	Tax Free Purchase	KNITTED CLOTH	HOSIERY OR READYMADE GARMENT
01-APR-12 31-MAR-13											
Total:							78641	8734582			

DEALER CARDEX COTIS (OCT-12 Onwards)

RC NUMBER:- 03422010923 01-APR-13 TO 31-MAR-14 WARD: 60

NAME:- SUMIT KNITFAB, 3-B, INDUSTRIAL AREA A EXTN., LUDHIANA : STATUS - A

Email/PHONE:- gagannn@sify.com PH. 9872300533

IMPORT VALUE(ICC)		
INTER STATE PURCHASE (VAT19)		
EXPORT VALUE (ICC)		
INTER STATE SALES (VAT18)		
GTO	1,39,75,712	
GROSS PURCHASES INCL BT/CP	1,02,04,582	
TTO	41,59,817	
OUTPUT TAX (VAT)	3,26,293	
VAT PAID AS PER RETURN		
VAT PAID AS PER FRONT WINDOW	28,689	
NET ITC AVAILABLE	1,69,063	
OUTPUT TAX (CST)		
CST PAID (AS PER RETURN)		
CST PAID (FRONT WINDOW)		
TAX TO IMPORT RATIO (IN %)	*********	
INTRA STATE SALE (VAT23)	1,04,81,346	
INTRA STATE PURCHASE (VAT24)	1,02,04,582	
REFUND GRANTED		
TAX FREE SALES VAT23	72,26,003	
TAX FREE SALES VAT18		
TAX FREE PURCHASE VAT24	74,09,860	
TAX FREE PURCHASE VAT19		
SHORT TAX PAID (VAT)	1,29,340	
SHORT TAX PAID (CST)		
ITC BROUGHT FORWARD	2	
ITC CARRY FORWARD		

LIST OF MISMATCH TRANSACTIONS

25 POINTS SCRUTINY STATEMENT

ETTSA REPORT RUN DATE: 03-AUG-20 10:44:58

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RC No:- 03422010923

Detail of VAT23_COTIS

SUMIT KNITFAB

A->ACTIVE C->CANCELLED B->BLANK N->NOT EXIST IN DATA

01-APR-13 TO 31-MAR-14

Purchase Rc No	Cancel Date	Status VAT23	Purchaser Name	Purchaser Address	VAT24	Taxable Goods Value	Tax Amt	NATURE OF TRANSACTION	Comm Name	Trade Name
1 03010102772 01-04-13	30-06-13	A	BHUSHAN KNITS, LUDHIANA,	Ludhiana		479091	29295	Sale to Taxable Person	[illegible]	[illegible]
2 03681113638 01-07-13	30-09-13	A	JANAGAL EXPORTS P LTD, LDH,	Ludhiana		262945	16042	Sale to Taxable Person	[illegible]	[illegible]
3 03621055846 01-01-14	31-03-14	A	RISHI KNITS, LUDHIANA,	Ludhiana		239779	13943	Sale to Taxable Person	[illegible]	[illegible]
4 03161156384 01-01-14	31-03-14	A	RAAVI KNITWEARS, LUDHIANA,	Ludhiana		173649	9567	Sale to Taxable Person	ACID DYES	[illegible]
5 03691084297 01-07-13	30-09-13	A	PUSHKAR KNIT, LUDHIANA,	Ludhiana		167258	9200	Repair/Job Work	ACID DYES	[illegible]
6 03422010923 01-04-13	30-06-13	A	M P JAIN KNITWEARS, LUDHIANA,	Ludhiana		130757	7190	Repair/Job Work	NO CHEMICALS	[illegible]
7 03691047676 01-04-13	30-06-13	A	HIMKAR KNITS INDIA P LTD, LUDHIANA,	Ludhiana		108895	6979	Repair/Job Work	NO CHEMICALS	[illegible]
8 03811062097 01-07-13	30-09-13	A	M P JAIN KNITWEARS, LUDHIANA,	Ludhiana		83579	5149	Repair/Job Work	ACID DYES	[illegible]
9 03811062097 01-10-13	31-12-13	A	M P JAIN KNITWEARS, LUDHIANA,	Ludhiana		91180	5125	Repair/Job Work	ACID DYES	[illegible]
10 01-04-13	30-06-13		HI TEK FASHIONS, LDH,	Ludhiana		76283	4196	Repair/Job Work	NO CHEMICALS	[illegible]
11 03071145349 01-10-13	31-12-13	A	RAJ KAMAL FIBERS PVT LTD, LUDHIANA,	Ludhiana		68591	3772	Repair/Job Work	ACID DYES	[illegible]
12 03691064297 01-10-13	31-12-13	A	PUSHKAR KNIT, LUDHIANA,	Ludhiana		62947	3462	Repair/Job Work	ACID DYES	[illegible]
13 03582093867 01-10-13	31-12-13	A	P K JAIN KNITWEARS, LUDHIANA,	Ludhiana		56310	3262	Repair/Job Work	ACID DYES	[illegible]
14 01-04-13	30-06-13		CREATIVE FASHION, LUDHIANA,	Ludhiana		59733	3256	Repair/Job Work	NO CHEMICALS	[illegible]
15 01-10-13	31-12-13		TARUN TEXTILES, LUDHIANA,	Ludhiana		50291	2766	Repair/Job Work	ACID DYES	[illegible]
16 01-01-14	31-03-14		YANKEY COLLECTION, LUDHIANA,	Ludhiana		48543	2670	Retail Sale	ACID DYES	[illegible]
17 01-01-14	31-03-14		SIDHU ENTERPRISES, LDH,	Ludhiana		46957	2583	Retail Sale	ACID DYES	[illegible]
18 03611132810 01-04-13	30-06-13	A	G KUMAR & BROTHERS, LUDHIANA,	Ludhiana		43513	2393	Repair/Job Work	NO CHEMICALS	[illegible]
19 03611067039 01-04-13	30-06-13	A	R P HOSIERY, LUDHIANA,	Ludhiana		43268	2380	Repair/Job Work	NO CHEMICALS	[illegible]
20 03952064709 01-04-13	30-06-13	A	SHRI BALA JI KNIT FAB, LUDHIANA,	Ludhiana		40408	2222	Repair/Job Work	NO CHEMICALS	[illegible]
21 03191060110 01-04-13	30-06-13	A	SUNRISE KNIT FAB, LUDHIANA,	Ludhiana		38110	2151	Repair/Job Work	NO CHEMICALS	[illegible]
22 03282094508 01-04-13	30-06-13	A	GAURAV SAURAV KNIT FAB, LUDHIANA,	Ludhiana		38314	2107	Repair/Job Work	NO CHEMICALS	[illegible]

Page 1

RC No:- 03422010923

Detail of VAT23_COTIS

SUMIT KNITFAB

01-APR-13 TO 31-MAR-14

Purchase Rc No	Cancel Date	Status VAT23	Purchaser Name	Purchaser Address	VAT24	Taxable Goods Value	Tax Amt	NATURE OF TRANSACTION	Comm Name	Trade Name
23 03952064709 01-10-13	31-12-13	A	SHRI BALA JI KNIT FAB, LUDHIANA,	Ludhiana		37372	2068	Repair/Job Work	ACID DYES	[illegible]

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Forbes/Jet Irvine

30 01-10-13	31-12-13			BHANU ENTERPRISES, LDH,	Ludhiana		34481	1006	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GLASS	
31 03582063867 01-01-13	10-09-13		A	P K JAIN KNITWEARS, LUDHIANA,	Ludhiana		32585	1793	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GLASS	
32 03582063867 01-04-13	10-06-13		A	P K JAIN KNITWEARS, LUDHIANA,	Ludhiana		31450	1735	Repair/Job Work	NO CHEMICALS	DYES CHEMICALS AND GLASS	
33 01-04-13	31-03-14			TODAY FASHION LUDHIANA,	Ludhiana		30479	1685	Repair/Job Work	NO CHEMICALS	DYES CHEMICALS AND GLASS	
34 01-01-14	31-01-14			LAXMI COLLECTION, LUDHIANA,	Ludhiana		30490	1677	Retail Sale	ACID DYES	DYES CHEMICALS AND GLASS	
35 01-04-13	30-05-13			BHANU ENTERPRISES, LDH,	Ludhiana		28765	1584	Repair/Job Work	NO CHEMICALS	DYES CHEMICALS AND GLASS	
36 01-01-14	31-03-14			REENA APPARELS, LUDHIANA,	Ludhiana		27697	1523	Retail Sale	ACID DYES	DYES CHEMICALS AND GLASS	
37 01-01-14	31-03-14			TODAY FASHION, LUDHIANA,	Ludhiana		25629	1409	Retail Sale	ACID DYES	DYES CHEMICALS AND GLASS	
38 03581106425 01-01-14	31-01-14		A	SAHAN FABRICS, LUDHIANA,	Ludhiana		25095	1380	Sale to Taxable Person	ACID DYES	DYES CHEMICALS AND GLASS	
39 03772026433 01-04-13	30-05-13		A	SONA ENTERPRISES, LUDHIANA,	Ludhiana		23648	1312	Repair/Job Work	NO CHEMICALS	DYES CHEMICALS AND GLASS	
40 01-01-13	30-09-13			BHANU ENTERPRISES, LDH,	Ludhiana		22190	1220	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GLASS	
41 01-01-14	31-01-14			M S GARMENT, LUDHIANA,	Ludhiana		21837	1202	Retail Sale	ACID DYES	DYES CHEMICALS AND GLASS	
42 01-04-13	30-06-13			YAHVEY COLLECTION LUDHIANA,	Ludhiana		21405	1191	Repair/Job Work	NO CHEMICALS	DYES CHEMICALS AND GLASS	
43 01-07-13	30-09-13			CREATIVE FASHION, LUDHIANA,	Ludhiana		21120	1162	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GLASS	
44 01-07-13	30-09-13			BAHL CREATIONS, LDH,	Ludhiana		20961	1153	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GLASS	
45 03191060110 01-10-13	31-12-13		A	SUNRISE KNIT FAB, LUDHIANA,	Ludhiana		19561	1045	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GLASS	
46 01-01-14	30-09-13			M S GARMENT, LUDHIANA,	Ludhiana		18758	1032	Repair/Job Work	SEWING THREAD	NEEDLES, MERCHANT	
47 01-01-14	31-03-14			BAHL CREATIONS, LDH,	Ludhiana		18670	1027	Retail Sale	ACID DYES	DYES CHEMICALS AND GLASS	
48 01-10-13	31-12-13			REENA APPARELS, LUDHIANA,	Ludhiana		18545	1020	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GLASS	

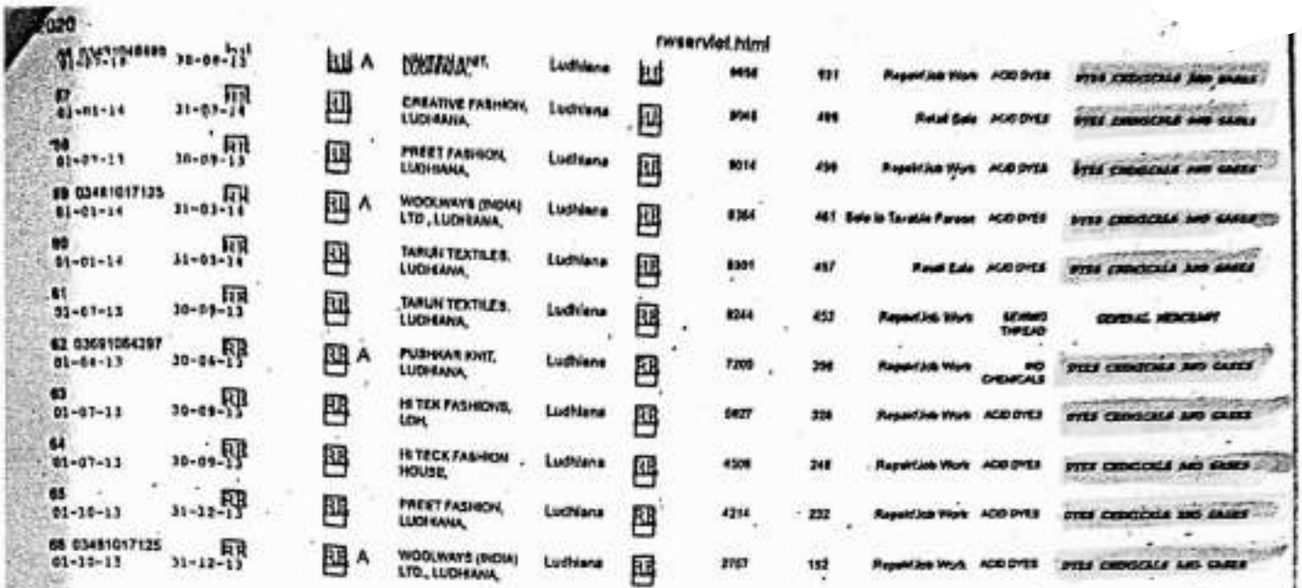
RC No:- 03422010923

Detail of VAT23_COTIS

SUMIT KNITFAB

01-APR-13 TO 31-MAR-14

Purchase Rc No	Cancel Date	VAT23	Status	Purchaser Name	Purchaser Address		Taxable Goods Value	Tax Amt	NATURE OF TRANSACTION	Comm Name	Trade Regn
45 01-10-13	31-12-13			HI TEK FASHIONS, LDH,	Ludhiana		17829	898	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GLASS
46 03581106425 01-10-13	31-12-13		A	SAHAN FABRICS, LUDHIANA,	Ludhiana		17801	878	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GLASS
47 01-10-13	31-12-13			M S GARMENT, LUDHIANA,	Ludhiana		17774	976	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GLASS
48 01-01-14	31-03-14			HI TEK FASHIONS, LDH,	Ludhiana		17002	838	Retail Sale	ACID DYES	DYES CHEMICALS AND GLASS
49 01-10-13	31-12-13			BAHL CREATIONS, LDH,	Ludhiana		16761	823	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GLASS
50 01-01-13	30-09-13			TODAY FASHION, LUDHIANA,	Ludhiana		16725	820	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GLASS
51 01-10-13	31-12-13			TODAY FASHION, LUDHIANA,	Ludhiana		16627	859	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GLASS
52 03731154809 01-07-13	30-09-13		A	CROSS COUNTRY APPARELS, LUDHIANA,	Ludhiana		11468	930	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GLASS
53 03772026433 01-10-13	31-12-13		A	SONA ENTERPRISES, LUDHIANA,	Ludhiana		10353	899	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GLASS
54 01-01-14	31-03-14			RANJIT TEXTILES MILLS, LUDHIANA,	Ludhiana		10179	889	Retail Sale	ACID DYES	DYES CHEMICALS AND GLASS
55 01-04-13	30-06-13			RETAIL	Ludhiana		10136	887	Repair/Job Work	NO	DYES CHEMICALS AND GLASS



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01-01-14	31-03-14		A	[illegible]	Ludhiana		9456	131	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GASES	
87 01-01-14	31-03-14			CREATIVE FASHION, LUDHIANA,	Ludhiana		9048	486	Retail Sale	ACID DYES	DYES CHEMICALS AND GASES	
88 01-07-13	30-09-13			PREET FASHION, LUDHIANA,	Ludhiana		8014	456	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GASES	
89 03481017125 01-01-14	31-03-14		A	WOOLWAYS (INDIA) LTD., LUDHIANA,	Ludhiana		8364	461	Sale to Taxable Person	ACID DYES	DYES CHEMICALS AND GASES	
90 01-01-14	31-03-14			TARUN TEXTILES, LUDHIANA,	Ludhiana		8301	457	Retail Sale	ACID DYES	DYES CHEMICALS AND GASES	
91 01-07-13	30-09-13			TARUN TEXTILES, LUDHIANA,	Ludhiana		8244	453	Repair/Job Work	SEWING THREAD	GENERAL MERCHANT	
92 03691064297 01-04-13	30-04-13		A	PUSHKAR KNIT, LUDHIANA,	Ludhiana		7200	396	Repair/Job Work	NO CHEMICALS	DYES CHEMICALS AND GASES	
93 01-07-13	30-09-13			HI TEX FASHIONS, LDH,	Ludhiana		6427	328	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GASES	
94 01-07-13	30-09-13			HI TECK FASHION HOUSE,	Ludhiana		4508	248	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GASES	
95 01-10-13	31-12-13			PREET FASHION, LUDHIANA,	Ludhiana		4214	232	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GASES	
96 03481017125 01-10-13	31-12-13		A	WOOLWAYS (INDIA) LTD., LUDHIANA,	Ludhiana		3707	152	Repair/Job Work	ACID DYES	DYES CHEMICALS AND GASES	

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RC No:- 03422010923

Detail of VAT23_COTIS

SUMIT KNITFAB

01-APR-13 TO 31-MAR-14

Purchase Rc No	Cac dee	Cancel Date	VAT23	Status	Purchaser Name	Purchaser Address	VAT24	Taxable Goods Value	Tax Amt	NATURE OF TRANSACTION	Comm Name	Trade Name
67 03691039562 01-01-14	31-03-14			A	CHOICE KNITWEARS, LUDHIANA,	Ludhiana		20100	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
68 01-01-14	31-03-14				AARTI HOSIERY FACTORY, LUDHIANA,	Ludhiana		257900	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
69 01-01-14	31-03-14				AJAY TEXTILES MILLS, LUDHIANA,	Ludhiana		340096	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
70 01-01-14	31-03-14				CENTURY SPINNING MILLS, LDH,	Ludhiana		90099	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
71 01-01-14	31-05-14				HEERA TEXTILES, LUDHIANA,	Ludhiana		50000	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
72 01-01-14	31-03-14				JAGGI HOSIERY, LUDHIANA,	Ludhiana		274529	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
73 01-01-14	31-03-14				JASWANT TRADERS, LUDHIANA,	Ludhiana		204187	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
74 01-01-14	31-03-14				JATIN FABRICS, LUDHIANA,	Ludhiana		380057	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
75 01-01-14	31-03-14				KAMAL KNITWEARS, LUDHIANA,	Ludhiana		278816	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
76 01-01-14	31-03-14				K M RAZVI HOSIERY,	Ludhiana		29001	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
77 01-01-14	31-03-14				MAHJUR ALAM,	Ludhiana		03000	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
78 01-01-14	31-03-14				MOHAN FABRICS, LUDHIANA,	Ludhiana		201650	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
79 01-01-14	31-03-14				MONU KNITWEARS, LUDHIANA,	Ludhiana		272548	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
80 01-01-14	31-03-14				NEHA KNITWEARS, LUDHIANA,	Ludhiana		50000	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
81 01-01-14	31-03-14				ORIENT FABRICS, LUDHIANA,	Ludhiana		583428	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
82 01-01-14	31-03-14				P P KNITS, LDH,	Ludhiana		430000	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
83 01-01-14	31-03-14				RAJ FABRICS, LUDHIANA,	Ludhiana		614221	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
84 01-01-14	31-03-14				RAHIS KNITS, LUDHIANA,	Ludhiana		679548	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
85 01-01-14	31-03-14				RANJIT TEXTILES MILLS, LUDHIANA,	Ludhiana		24988	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
					REKHI TRADING			80001	0			

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01-01-14	31-03-14		COMPANY,	Ludhiana						CLOTH	
87 01-01-14	31-03-14		R G KNITWEAR, LUDHIANA,	Ludhiana		300000	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS	
88 01-01-14	31-03-14		VEENA HOSIERY FACTORY, LUDHIANA,	Ludhiana		159930	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS	

RC No:- 03422010923

Detail of VAT23_COTIS

SUMIT KNITFAB

01-APR-13 TO 31-MAR-14

Purchase Rc No	Cancel Date	Status	Purchaser Name	Purchaser Address	Taxable Goods Value	Tax Amt	NATURE OF TRANSACTION	Comm Name	Trade Name
89 01-01-14	31-03-14		V N ARORA HOSIERY,	Ludhiana	29998	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
90 03621055848 01-01-14	31-03-14	A	RISHI KNITS, LUDHIANA,	Ludhiana	743524	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
91 03181080437 01-04-13	30-06-13	A	SCIENTIFIC HOSIERY, LUDHIANA,	Ludhiana	17400	0	Tax Free Sale	KNITTED CLOTH	HOSIERY OR READYMADE GARMEN
92 01-10-12	31-12-13		HEAVEN CLASSICS, LUDHIANA,	Ludhiana	50000	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
93 03631000019 01-10-13	31-12-13	A	VYAS HOSIERY, LUDHIANA,	Ludhiana	100000	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
94 03631087039 01-10-13	31-12-13	A	R P HOSIERY, LUDHIANA,	Ludhiana	49000	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
95 01-07-13	30-09-13		HANUMANT HOSIERY, LUDHIANA,	Ludhiana	15520	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
96 01-01-13	30-06-13		A S KNITWEARS, LUDHIANA,	Ludhiana	738798	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
97 01-07-13	30-09-13		DHIRI GARMENTS,	Ludhiana	75000	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS

Total: 10481348 179044

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Detail of VAT24 COTIS

RC No:- 03422010923 SUMIT KNITFAB

A->ACTIVE C/I->CANCELLED B->BLANK N->NOT EXIST IN DATA

01-APR-13 TO 31-MAR-14

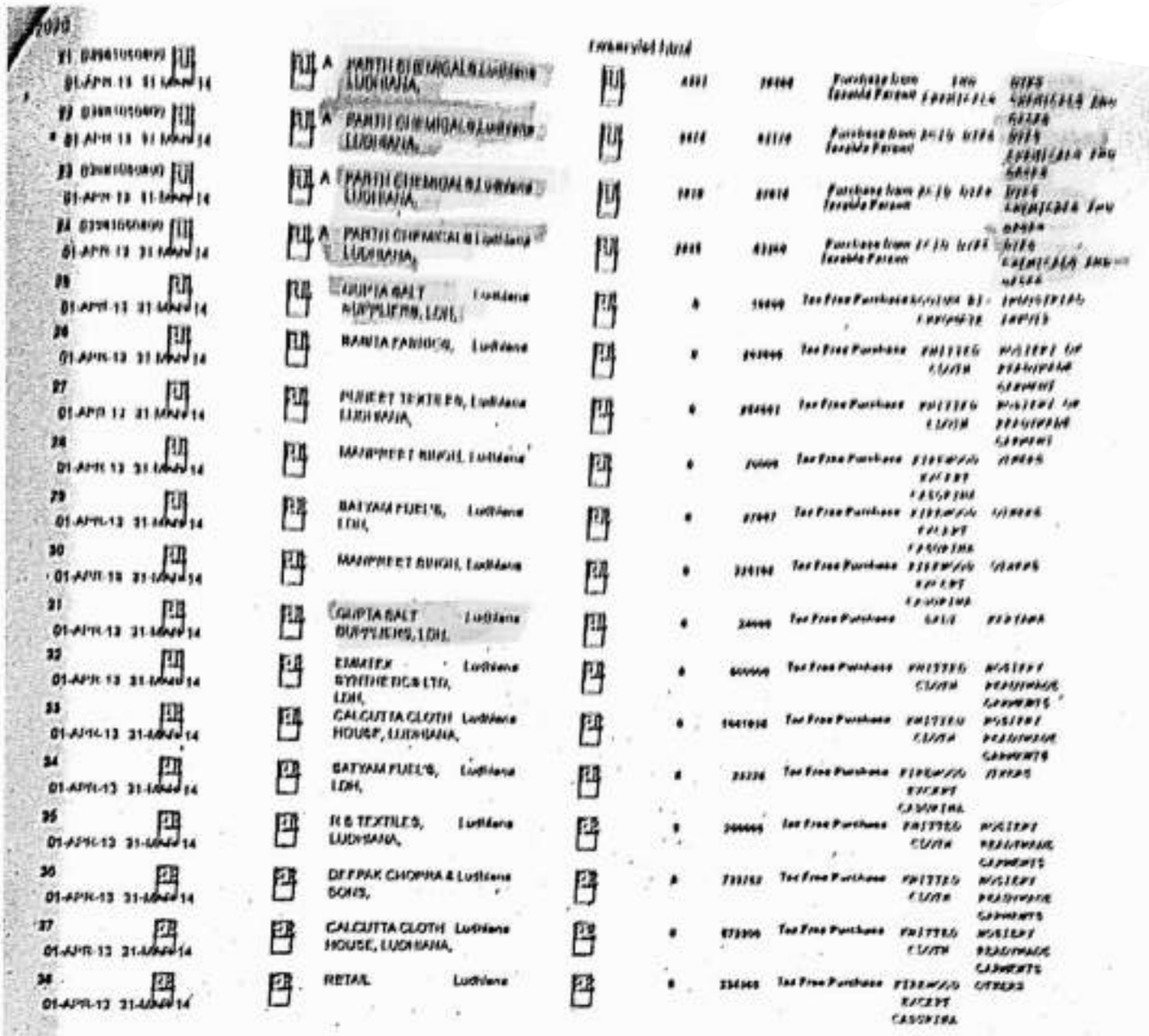
Seller Rc No / Cancel Date	Status	Seller Name	Seller Address	VAT23	Tax Amount	Taxable Goods Value	Nature of Transaction	Comm Name	Trade Name
1 03051067365 01-APR-13 31-MAR-14	A	METAL MOULD (INDIA), AMRITSAR,	Amritsar		800	10000	Purchase from Taxable Person	MACHINE PARTS	MACHINERY MACHINERY PARTS
2 03142097116 01-APR-13 31-MAR-14	A	RYAN INTERNATIONAL CORP., LUDHIANA,	Ludhiana		0	446573	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
3 03161151258 01-APR-13 31-MAR-14	A	KAUR SAIN SPINNING MILLS, LUDHIANA,	Ludhiana		54417	885401	Purchase from Taxable Person	YARN	YARN
4 03161151258 01-APR-13 31-MAR-14	A	KAUR SAIN SPINNING MILLS, LUDHIANA,	Ludhiana		39313	851154	Purchase from Taxable Person	ACID DYES	DYES CHEMICALS AND CASES
5 03161151258 01-APR-13 31-MAR-14	A	KAUR SAIN SPINNING MILLS, LUDHIANA,	Ludhiana		10577	192312	Purchase from Taxable Person	YARN	YARN
6 03211026360 01-APR-13 31-MAR-14	A	SANWALKA ELECTRICALS, LUDHIANA,	Ludhiana		329	1736	Purchase from Taxable Person	ACID DYES	DYES CHEMICALS AND CASES
7 03211102003 01-APR-13 31-MAR-14	A	HINDUSTAN STEEL INDUSTRIES, LUDHIANA,	Ludhiana		214	6518	Purchase from C Taxable Person	F SHEET	IRON AND STEEL
8 03262065331 01-APR-13 31-MAR-14	A	SUNNY TRADING CO, LUDHIANA,	Ludhiana		0	78743	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
9 03262065331 01-APR-13 31-MAR-14	A	SUNNY TRADING CO, LUDHIANA,	Ludhiana		0	109122	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
10 03272035110 01-APR-13 31-MAR-14	A	BALAJI SALES CORPORATION, LUDHIANA,	Ludhiana		0	150000	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
11 03471026297 01-APR-13 31-MAR-14	A	JINDAL DYES & CHEMICALS, LUDHIANA,	Ludhiana		6367	97989	Purchase from Taxable Person	DKI CHEMICALS	DYES CHEMICALS AND CASES
12 03471026297 01-APR-13 31-MAR-14	A	JINDAL DYES & CHEMICALS, LUDHIANA,	Ludhiana		4464	63975	Purchase from Taxable Person	ACID DYES	DYES CHEMICALS AND CASES
13 03471026297 01-APR-13 31-MAR-14	A	JINDAL DYES & CHEMICALS, LUDHIANA,	Ludhiana		1954	35329	Purchase from Taxable Person	ACID DYES	DYES CHEMICALS AND CASES
14 03471026297 01-APR-13 31-MAR-14	A	JINDAL	Ludhiana		3020	71299	Purchase from Taxable Person	ACID DYES	DYES CHEMICALS AND CASES
15 03621055848 01-APR-13 31-MAR-14	A	RISHI KNITS, LUDHIANA,	Ludhiana		12531	327856	Purchase from Taxable Person	YARN	YARN
16 03681053099 01-APR-13 31-MAR-14	A	SOBHAGIA SALES PVT LTD, LUDHIANA,	Ludhiana		18500	300000	Purchase from Taxable Person	MACHINERY	MACHINERY MACHINERY PARTS
17 03742078841 30-SEP-15 01-APR-13 31-MAR-14	C	GURMEET TRADERS, LUDHIANA,	Ludhiana		0	48706	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
18 03742078841 30-SEP-15 01-APR-13 31-MAR-14	C	GURMEET TRADERS, LUDHIANA,	Ludhiana		0	43400	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
19 03751029150 01-APR-13 31-MAR-14	A	PRITAM SINGH & SONS PNEUMATICS PVT LTD, LUDHIANA,	Ludhiana		189	1450	Purchase from Taxable Person	MACHINE PARTS	MACHINERY OR MACHINERY PARTS

Detail of VAT24 COTIS

RC No:- 03422010923 SUMIT KNITFAB

01-APR-13 TO 31-MAR-14

Seller Rc No / Cancel Date	Status	Seller Name	Seller Address	VAT23	Tax Amount	Taxable Goods Value	Nature of Transaction	Comm Name	Trade Name
20 03762161064 01-APR-13 31-MAR-14	A	M S KNIT FAB., LUDHIANA,	Ludhiana		0	187000	Tax Free Purchase	KNITTED CLOTH	HOSIERY OR READYMADE



28	01-APR-13	31-MAR-14	A	PARTH CHEMICALS, LUDHIANA,					
29	01-APR-13	31-MAR-14	A	PARTH CHEMICALS, LUDHIANA,					
32	01-APR-13	31-MAR-14	A	PARTH CHEMICALS, LUDHIANA,					
33	01-APR-13	31-MAR-14	A	PARTH CHEMICALS, LUDHIANA,					
25	01-APR-13	31-MAR-14		GUPTA SALT SUPPLIERS, LDH,	Ludhiana				
26	01-APR-13	31-MAR-14		RANIA FABRICS,	Ludhiana				
27	01-APR-13	31-MAR-14		PUNEET TEXTILES,	Ludhiana LUDHIANA,				
28	01-APR-13	31-MAR-14		MANPREET SINGH,	Ludhiana				
29	01-APR-13	31-MAR-14		SATYAM FUELS, LDH,	Ludhiana				
30	01-APR-13	31-MAR-14		MANPREET SINGH,	Ludhiana				
31	01-APR-13	31-MAR-14		GUPTA SALT SUPPLIERS, LDH,	Ludhiana				
32	01-APR-13	31-MAR-14		EMMTEX SYNTHETICS LTD, LDH,	Ludhiana				
33	01-APR-13	31-MAR-14		CALCUTTA CLOTH HOUSE, LUDHIANA,	Ludhiana				
34	01-APR-13	31-MAR-14		SATYAM FUELS, LDH,	Ludhiana				
35	01-APR-13	31-MAR-14		R S TEXTILES, LUDHIANA,	Ludhiana				
36	01-APR-13	31-MAR-14		DEEPAK CHOPRA & SONS,	Ludhiana				
37	01-APR-13	31-MAR-14		CALCUTTA CLOTH HOUSE, LUDHIANA,	Ludhiana				
38	01-APR-13	31-MAR-14		RETAIL	Ludhiana				

Detail of VAT24 COTIS

RC No:- 03422010923 SUMIT KNITFAB 01-APR-13 TO 31-MAR-14

Seller Re No	Cancel Date	Seller Name,	Seller Address	Tax Amount	Taxable Goods Value	Nature of Transaction	Comm Name	Trade Name
39 01-APR-13 31-MAR-14		PAJAB KNIT FAB, LUDHIANA,	Ludhiana	0	532605	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
40 01-APR-13 31-MAR-14		M R HOSIERY, LUDHIANA,	Ludhiana	0	525400	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
41 01-APR-13 31-MAR-14		MANPREET SINGH,	Ludhiana	0	39392	Tax Free Purchase	FIREWOOD EXCEPT CASUARINA	OTHERS
42 01-APR-13 31-MAR-14		GUPTA SALT SUPPLIERS, LDH,	Ludhiana	0	3600	Tax Free Purchase	SALT	HARYANA
43 01-APR-13 31-MAR-14		H R KNIT FAB, LUDHIANA,	Ludhiana	0	752750	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
Total:				101892	99794492			

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DEALER CARDEX COTIS (OCT-12 Onwards)

RC NUMBER:- 03422010923 01-APR-14 TO 31-MAR-15 WARD: 60

NAME:- SUMIT KNITFAB, 3-B, INDUSTRIAL AREA A EXTN., LUDHIANA : STATUS - A

Email/PHONE:- jagannn@sify.com PH. 9872300533

IMPORT VALUE(ICC)	
INTER STATE PURCHASE (VAT19)	
EXPORT VALUE (ICC)	
INTER STATE SALES (VAT18)	
GTO	1,36,85,100
GROSS PURCHASES INCL BT/CP	1,01,35,593
TTO	52,99,805
OUTPUT TAX (VAT)	4,16,665
VAT PAID AS PER RETURN	1,75,820
VAT PAID AS PER FRONT WINDOW	1,01,568
NET ITC AVAILABLE	77,799
OUTPUT TAX (CST)	
CST PAID (AS PER RETURN)	
CST PAID (FRONT WINDOW)	
TAX TO IMPORT RATIO (IN %)	*********
INTRA STATE SALE (VAT23)	1;15,93,084
INTRA STATE PURCHASE (VAT24)	1,01,35,595
REFUND GRANTED	
TAX FREE SALES VAT23	74,57,203
TAX FREE SALES VAT18	
TAX FREE PURCHASE VAT24	88,54,420
TAX FREE PURCHASE VAT19	
SECST TAX PAID (VAT)	1,46,787
SECST TAX PAID (CST)	
ITC BROUGHT FORWARD	
ITC CARRY FORWARD	

LIST OF MISMATCH TRANSACTIONS

25 POINTS SCRUTINY STATEMENT

ETTSA REPORT GEN DATE: 23-AUG-20 [illegible] 47:13

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RC No:- 03422010923

Detail of VAT23_COTIS

SUMIT KNITFAB

A->ACTIVE C/I->CANCELLED B->BLANK N->NOT EXIST IN DATA

01-APR-14 TO 31-MAR-15

Purchase Rc No	Cur dos	Cancel Date	VAT23	Status	Purchaser Name	Purchaser Address	VAT24	Taxable Goods Value	Tax Amt	NATURE OF TRANSACTION	Comm Name	Trade Name
1 01-07-14	30-09-14				RETAIL SALES	Ludhiana		1169687	64344	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
2 01-04-14	30-06-14				RETAIL SALES	Ludhiana		1097562	58185	Retail Sale	CHEMICALS	DYES CHEMICALS AND GUMS
3 03691064297 01-04-14	30-06-14			A	PUSHKAR KNIT	Ludhiana		330043	18152	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
4 03691064297 01-10-14	31-12-14			A	PUSHKAR KNIT	Ludhiana		277327	15253	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
5 03691064297 01-07-14	30-09-14			A	PUSHKAR KNIT	Ludhiana		152238	8373	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
6 03282094808 01-10-14	31-12-14			A	GAURAV SAURAV KNIT FAB	Ludhiana		145865	8023	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
7 03811062097 01-10-14	31-12-14			A	M P JAIN KNITWEARS	Ludhiana		135485	7474	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
8 01-07-14	30-09-14				SIDHU ENTERPRISES	Ludhiana		129015	6931	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
9 03582093887 01-10-14	31-12-14			A	P K JAIN KNITWEARS	Ludhiana		85400	5247	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
10 03661047678 01-10-14	31-12-14			A	HEMKAR KNITS INDIA P LTD	Ludhiana		87380	4806	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
11 03282094808 01-01-15	31-03-15			A	GAURAV SAURAV KNIT FAB	Ludhiana		76154	4188	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
12 03561109425 01-10-14	31-12-14			A	SAHAN FABRICS	Ludhiana		71755	3947	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
13 03811132810 01-01-15	31-03-15			A	G KUMAR & BROTHERS	Ludhiana		64058	3632	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
14 03291104287 01-10-14	31-12-14			A	GYPSY EXPORTS	Ludhiana		52728	2900	Repair/Job Work	HOSIERY GOODS	HOSIERY KNITTING CHEMICALS
15 03681069770 01-10-14	31-12-14			A	BARCLAY HOSIERY FACTORY	Ludhiana		43434	2389	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
16 03291104287 01-01-15	31-03-15			A	GYPSY EXPORTS	Ludhiana		41810	2300	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
17 03222005601 01-01-15	31-03-15	30-JUN-15		C	SHARVI APPARELS	Ludhiana		39369	2165	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
18 03222005601 01-10-14	31-12-14	30-JUN-15		C	SHARVI APPARELS	Ludhiana		37686	2073	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
19 03811132810 01-10-14	31-12-14			A	G KUMAR & BROTHERS	Ludhiana		33675	1852	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
20 03681069770 01-01-15	31-03-15			A	BARCLAY HOSIERY FACTORY	Ludhiana		31208	1716	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
21 03561109425 01-01-15	31-03-15			A	SAHAN FABRICS	Ludhiana		25200	1386	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
22 03772028433 01-10-14	31-12-14			A	SONA ENTERPRISES	Ludhiana		18443	954	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS

RC No:- 03422010923

Detail of VAT23_COTIS

SUMIT KNITFAB

01-APR-14 TO 31-MAR-15

Purchase Rc No	Cur dos	Cancel Date	VAT23	Status	Purchaser Name	Purchaser Address	VAT24	Taxable Goods Value	Tax Amt	NATURE OF TRANSACTION	Comm Name	Trade Name
23 03321072212 01-01-14	30-09-14			A	HANUMANT HOSIERY	Ludhiana		8840	475	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
24 03651134062 01-01-14	28-09-14			A	K.K.APPARELS	Ludhiana		7800	429	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
25 03561109425 01-04-14	30-06-14			A	SAHAN FABRICS	Ludhiana		6533	349	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS

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26	31-03-15		A	BONA ENTERPRISES	Ludhiana		1000	86	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GUMS
27	31-12-14		A	CHOICE KNITWEARS	Ludhiana		883554	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
28	31-12-14			A.K.KNITWEARS	Ludhiana		1234436	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
29	31-03-15			RETAIL	Ludhiana		8687309	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS

Total

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Detail of VAT24 COTIS

TIC No:- 03422010923 SUMIT KNITFAB

A->ACTIVE C/I->CANCELLED B->BLANK N->NOT EXIST IN DATA

01-APR-14 TO 31-MAR-15

Sale No	Cancel Date	VAT24	Seller Name	Seller Address	VAT23	Tax Amount	Taxable Goods Value	Nature of Transaction	Comm Name	Trade Name
1 03081108913 RR 01-APR-14 31-MAR-15		RR A	WADHWA DYES & CHEMICALS	Ludhiana	RR	18341	333403	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
2 03081108913 RR 01-APR-14 31-MAR-15		RR A	WADHWA DYES & CHEMICALS	Ludhiana	RR	7139	129732	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
3 03201065391 RR 01-APR-14 31-MAR-15		RR A	M.R.KNITWEARS	Ludhiana	RR	0	794249	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
4 03211102003 RR 01-APR-14 31-MAR-15		RR A	HINDUSTAN STEEL INDUSTRIES	Ludhiana	RR	78	3100	Purchase from Taxable Person	G P SHEET	IRON AND STEEL
5 03471026297 RR 01-APR-14 31-MAR-15		RR A	JINDAL DYES & CHEMICALS	Ludhiana	RR	5814	105710	Purchase from Taxable Person	HYDROGEN PEROXIDE	INDUSTRIAL INPUTS
6 03471026297 RR 01-APR-14 31-MAR-15		RR A	JINDAL DYES & CHEMICALS	Ludhiana	RR	1898	34500	Purchase from Taxable Person	ACETIC ACID	DYES CHEMICALS AND GASES
7 03471026297 RR 01-APR-14 31-MAR-15		RR A	JINDAL DYES & CHEMICALS	Ludhiana	RR	1187	21580	Purchase from Taxable Person	ACETIC ACID	DYES CHEMICALS AND GASES
8 03471026297 RR 01-APR-14 31-MAR-15		RR A	JINDAL DYES & CHEMICALS	Ludhiana	RR	3122	56770	Purchase from Taxable Person	HYDROGEN PEROXIDE	INDUSTRIAL INPUTS
9 03471026297 RR 01-APR-14 31-MAR-15		RR A	JINDAL DYES & CHEMICALS	Ludhiana	RR	2602	52949	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
10 03471026297 RR 01-APR-14 31-MAR-15		RR A	JINDAL DYES & CHEMICALS	Ludhiana	RR	6424	116800	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
11 03601157709 RR 01-APR-14 31-MAR-15		RR A	SATYAM FUELS	Ludhiana	RR	0	34797	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
12 03611068512 RR 01-APR-14 31-MAR-15		RR A	CHAWLA ELECTRIC STORE	Ludhiana	RR	612	4704	Purchase from Taxable Person	ELECTRICAL GOODS	ELECTRICAL GOODS INCL. ELEC. MOTORS
13 03622114991 RR 01-APR-14 31-MAR-15		RR A	HIND ENTERPRISES	Ludhiana	RR	5775	105000	Purchase from Taxable Person	MACHINES	MACHINERY MACHINERY PARTS
14 03751023126 RR 01-APR-14 31-MAR-15		RR A	MITTAL YARN AGENCY	Ludhiana	RR	0	1677834	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
15 03932054050 RR 01-APR-14 31-MAR-15		RR A	MAHARAJA ENGG.TOOLS	Ludhiana	RR	192	3300	Purchase from Taxable Person	MACHINES	MACHINERY MACHINERY PARTS
16 03981050800 RR 01-APR-14 31-MAR-15		RR A	PARTH CHEMICALS	Ludhiana	RR	6891	125295	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
17 03981050800 RR 01-APR-14 31-MAR-15		RR A	PARTH CHEMICALS	Ludhiana	RR	1523	27690	Purchase from Taxable Person	SODIUM SULPHATE	INDUSTRIAL INPUTS
18 03981050800 RR 01-APR-14 31-MAR-15		RR A	PARTH CHEMICALS	Ludhiana	RR	542	9859	Purchase from Taxable Person	CAUSTIC AND SODA ASE	INDUSTRIAL INPUTS
19 03981050800 RR 01-APR-14 31-MAR-15		RR A	PARTH CHEMICALS	Ludhiana	RR	823	14969	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES

Page 1

Detail of VAT24 COTIS

TIC No:- 03422010923 SUMIT KNITFAB

01-APR-14 TO 31-MAR-15

Sale No	Cancel Date	VAT24	Seller Name	Seller Address	VAT23	Tax Amount	Taxable Goods Value	Nature of Transaction	Comm Name	Trade Name
20 03981050800 RR 01-APR-14 31-MAR-15		RR A	PARTH CHEMICALS	Ludhiana	RR	2635	48000	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND

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21	03981050800	01-APR-14	31-MAR-15	A	PARTH CHEMICALS	Ludhiana	5050	81819	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
22		01-APR-14	31-MAR-15		SUNNY TRADING CO	Ludhiana	0	74798	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
23		01-APR-14	31-MAR-15		GUPTA SALT SUPPLIERS	Ludhiana	0	30000	Tax Free Purchase	SALT	HARYANA
24		01-APR-14	31-MAR-15		MANPREET SINGH	Ludhiana	0	143709	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
25		01-APR-14	31-MAR-15		GAURAV YARN	Ludhiana	0	509000	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
26		01-APR-14	31-MAR-15		MANPREET SINGH	Ludhiana	0	148171	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
27		01-APR-14	31-MAR-15		DEEPAK CHOPRA & SONS (HUF)	Ludhiana	0	1191907	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
28		01-APR-14	31-MAR-15		GUPTA SALT SUPPLIERS	Ludhiana	0	9990	Tax Free Purchase	SALT	HARYANA
29		01-APR-14	31-MAR-15		MANPREET SINGH	Ludhiana	0	306121	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
30		01-APR-14	31-MAR-15		RETAIL	Ludhiana	0	75000	Tax Free Purchase	SALT	HARYANA
31		01-APR-14	31-MAR-15		RETAIL	Ludhiana	0	3318397	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
32		01-APR-14	31-MAR-15		RETAIL	Ludhiana	0	545537	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
Total:							78727	10139595			

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DEALER CARDEX COTIS (OCT-12 Onwards)

RC NUMBER:- 03422010923 01-APR-15 TO 31-MAR-16 WARD: 61

NAME:- SUMIT KNITFAB, 3-B, INDUSTRIAL AREA A EXTN., LUDHIANA : STATUS - A

Email/PHONE:- jagannn@sify.com PH. 9872300533

IMPORT VALUE(ICC)	25,242
INTER STATE PURCHASE (VAT19)	
EXPORT VALUE (ICC)	
INTER STATE SALES (VAT18)	11,96,201
GTO	1,38,31,067
GROSS PURCHASES INCL BT/CP	84,67,130
ITO	66,50,208
OUTPUT TAX (VAT)	7,40,483
VAT PAID AS PER RETURN	62,332
VAT PAID AS PER FRONT WINDOW	62,332
NET ITC AVAILABLE	1,00,322
OUTPUT TAX (CST)	
CST PAID (AS PER RETURN)	
CST PAID (FRONT WINDOW)	
TAX TO IMPORT RATIO (IN %)	246.92
INTRA STATE SALE (VAT23)	1,05,65,443
INTRA STATE PURCHASE (VAT24)	94,54,057
REFUND GRANTED	
TAX FREE SALES VAT23	78,90,947
TAX FREE SALES VAT18	8,89,430
TAX FREE PURCHASE VAT24	78,64,075
TAX FREE PURCHASE VAT19	
SHORT TAX PAID (VAT)	5,77,825
SHORT TAX PAID (CST)	
ITC BROUGHT FORWARD	4,125
ITC CARRY FORWARD	

LIST OF MISMATCH TRANSACTIONS

25 POINTS SCRUTINY STATEMENT

ETTSA REPORT RUN DATE: 03-AUG-16 04:43:48

RC No:- 03422010923

Detail of VAT23_COTIS

SUMIT KNITFAB

A-ACTIVE C/I-CANCELLED B-BLANK R-NOT EXIST IN DATA

1/APR/15 TO 31/MAR/16

Purchase Rc No	Cancel Date	Status	Purchaser Name	Purchaser Address	Taxable Goods Value	Tax Amt	NATURE OF TRANSACTION	Comm Name	Trader Name
1 03691064297 01-04-15	30-04-15	A	PUSHKAR KNIT	Ludhiana	[illegible]	[illegible]	[illegible]	CHEMICALS	[illegible]
2 03611132810 01-07-15	30-09-15	A	G KUMAR & BROTHERS	Ludhiana	[illegible]	[illegible]	[illegible]	CHEMICALS	[illegible]
3 01-10-15	31-12-15		RETAIL SALES		[illegible]	[illegible]	[illegible]	CHEMICALS	[illegible]
4 03281004600 01-07-15	30-09-15	A	SHIV KNITWEAR	Ludhiana	[illegible]	[illegible]	Sale to Taxable Person	[illegible]	[illegible]
5 01-10-15	31-12-15		RETAIL SALES		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6 03691064297 01-01-16	31-03-16	A	PUSHKAR KNIT	Ludhiana	[illegible]	[illegible]	[illegible]	CHEMICALS	[illegible]
7 03611132810 01-04-15	30-06-15	A	G KUMAR & BROTHERS	Ludhiana	[illegible]	[illegible]	[illegible]	CHEMICALS	[illegible]
8 03282004606 01-04-15	30-06-15	A	GAURAV SAURAV KNIT FAB	Ludhiana	[illegible]	[illegible]	[illegible]	CHEMICALS	[illegible]
9 01-10-15	31-12-15		SIDHU ENTERPRISES	Ludhiana	[illegible]	[illegible]	[illegible]	CHEMICALS	[illegible]
10 03791081314 01-07-15	30-09-15	A	TAPLOK HOSIERY EMPORIUM	Ludhiana	[illegible]	[illegible]	Sale to Taxable Person	[illegible]	[illegible]
11 01-01-16	31-03-16		RETAIL SALES		[illegible]	[illegible]	[illegible]	CHEMICALS	[illegible]
12 01-01-16	31-03-16		RETAIL SALES		[illegible]	[illegible]	[illegible]	CHEMICALS	[illegible]
13 03691064297 01-10-15	31-12-15	A	PUSHKAR KNIT	Ludhiana	[illegible]	[illegible]	[illegible]	CHEMICALS	[illegible]
14 03222005601 01-10-15	30-JUN-16 31-12-15	C	SHARJA APPARELS	Ludhiana	[illegible]	[illegible]	[illegible]	CHEMICALS	[illegible]
15 03691064297 01-07-15	30-09-15	A	PUSHKAR KNIT	Ludhiana	[illegible]	[illegible]	[illegible]	CHEMICALS	[illegible]
16 03222005601 01-07-15	30-JUN-16 30-09-15	C	SHARJA APPARELS	Ludhiana	[illegible]	[illegible]	[illegible]	CHEMICALS	[illegible]
17 03691064297 01-07-15	30-09-15	A	PUSHKAR KNIT	Ludhiana	[illegible]	[illegible]	[illegible]	CHEMICALS	[illegible]
18 03452014059 01-07-15	30-09-15	A	KG EXPORTS	Ludhiana	[illegible]	[illegible]	[illegible]	CHEMICALS	[illegible]
19 03691064297 01-07-15	30-09-15	A	PUSHKAR KNIT	Ludhiana	[illegible]	[illegible]	[illegible]	CHEMICALS	[illegible]
20 01-01-16	31-03-16		SIDHU ENTERPRISES	Ludhiana	[illegible]	[illegible]	[illegible]	CHEMICALS	[illegible]
21 01-01-16	31-03-16		SIDHU ENTERPRISES	Ludhiana	[illegible]	[illegible]	[illegible]	CHEMICALS	[illegible]
22 01-04-15	30-06-15		RETAIL SALES	Ludhiana	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

RC No:- 03422010923

Detail of VAT23_COTIS

SUMIT KNITFAB

1/APR/15 TO 31/MAR/16

Purchase Rc No	Cancel Date	Status	Purchaser Name	Purchaser Address	Taxable Goods Value	Tax Amt	NATURE OF TRANSACTION	Comm Name	Trader Name
01-01-16	31-03-16		RETAIL SALES		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
01-01-16	31-03-16		RETAIL SALES		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
03623021711 01-10-15	31-12-15	A	UNIQUE SALES CORPORATION		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

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	30-09-15	RR		RETAIL SALE	Ludhiana	RR	17238	848	Repair/Job Work	[illegible]	[illegible]
27 03141000045 01-04-13	30-09-13	RR	A	JAIN SHAWLS	Ludhiana	RR	10188	726	Repair/Job Work	CHEMICALS	[illegible]
28 03141000045 01-01-14	31-03-14	RR	A	JAIN SHAWLS	Ludhiana	RR	12978	734	Repair/Job Work	CHEMICALS	[illegible]
29 01-04-13	30-06-13	RR		A K KNITWEARS	Ludhiana	RR	1344	74	Repair/Job Work	[illegible]	[illegible]
30 03511062037 01-07-13	30-09-13	RR	A	M P JAIN KNITWEARS	Ludhiana	RR	425003	0	Tax Free Sale	KNITTED CLOTH	[illegible]
31 01-07-13	30-09-13	RR		SUNEET KNITWEARS	Ludhiana	RR	399999	0	Tax Free Sale	KNITTED CLOTH	[illegible]
32 01-07-13	30-09-13	RR		MADHU HOSIERY MILLS	Ludhiana	RR	60000	0	Tax Free Sale	KNITTED CLOTH	[illegible]
33 01-07-13	30-09-15	RR		MAHARANA KNITTING WORKS	Ludhiana	RR	220001	0	Tax Free Sale	KNITTED CLOTH	[illegible]
34 01-07-13	30-09-15	RR		GARCHA & SONS KNIT LINE	Ludhiana	RR	260000	0	Tax Free Sale	KNITTED CLOTH	[illegible]
35 01-10-13	31-12-15	RR		ATAM OSWAL		RR	48178	0	Tax Free Sale	KNITTED CLOTH	[illegible]
36 01-10-13	31-12-15	RR		K M RAZVI HOSIERY	Ludhiana	RR	40000	0	Tax Free Sale	KNITTED CLOTH	[illegible]
37 01-07-13	30-09-15	RR		A.C GARCHA HOSIERY	Ludhiana	RR	250000	0	Tax Free Sale	KNITTED CLOTH	[illegible]
38 01-07-13	30-09-15	RR		RPS HOSIERY	Ludhiana	RR	195083	0	Tax Free Sale	KNITTED CLOTH	[illegible]
39 01-01-14	31-03-14	RR		LAMOON HOSIERY	Ludhiana	RR	39001	0	Tax Free Sale	KNITTED CLOTH	[illegible]
40 01-07-13	30-09-15	RR		RAMPAL KNITWEARS	Ludhiana	RR	82486	0	Tax Free Sale	KNITTED CLOTH	[illegible]
41 03601064297 01-01-14	31-03-14	RR	A	PUSHKAR KNIT	Ludhiana	RR	76000	0	Tax Free Sale	KNITTED CLOTH	[illegible]
42 01-01-14	31-03-14	RR		RYAN INTERNATIONAL CORP	Ludhiana	RR	1717685	0	Tax Free Sale	KNITTED CLOTH	[illegible]
43 01-01-14	31-03-14	RR		S.M FABRICS	Ludhiana	RR	85407	0	Tax Free Sale	KNITTED CLOTH	[illegible]
44 01-07-13	30-09-15	RR		RAJEEV KNITWEARS	Ludhiana	RR	220001	0	Tax Free Sale	KNITTED CLOTH	[illegible]

Detail of VAT23_COTIS

C No:- 03422010923

SUMIT KNITFAB

01-APR-15 TO 31-MAR-16

Purchase Re No	Cancel Date	VAT23	Status	Purchaser Name	Purchaser Address	VAT24	Taxable Goods Value	Tax Amt	NATURE OF TRANSACTION	Comm Name	Trade Name
5 11-01-14	31-03-14	RR		T.S KNITWEARS	Ludhiana	RR	49898	0	Tax Free Sale	KNITTED CLOTH	[illegible]
6 01-07-13	30-09-13	RR		P.H MALHOTRA HOSIERY	Ludhiana	RR	100000	0	Tax Free Sale	KNITTED CLOTH	[illegible]
7 01-01-14	31-03-14	RR		LAMOON HOSIERY	Ludhiana	RR	39001	0	Tax Free Sale	KNITTED CLOTH	[illegible]
8 01-01-14	31-03-14	RR		RYAN INTERNATIONAL CORP	Ludhiana	RR	1717685	0	Tax Free Sale	KNITTED CLOTH	[illegible]
9 01-01-14	31-03-14	RR		S.M FABRICS	Ludhiana	RR	85407	0	Tax Free Sale	KNITTED CLOTH	[illegible]
10 01-07-13	30-09-13	RR		MUSKAN GARMENTS	Ludhiana	RR	440001	0	Tax Free Sale	KNITTED CLOTH	[illegible]
11 01-01-14	31-03-14	RR		T.S KNITWEARS	Ludhiana	RR	49898	0	Tax Free Sale	KNITTED CLOTH	[illegible]
12 01-07-13	30-09-15	RR		RPS HOSIERY	Ludhiana	RR	220000	0	Tax Free Sale	KNITTED CLOTH	[illegible]
13 01-10-13	31-12-15	RR		RYAN INTERNATIONAL CORP	Ludhiana	RR	1063721	0	Tax Free Sale	KNITTED CLOTH	[illegible]
Total							10265443	147093			

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(Page 1 of 1 Pages)

Detail of VAT24 COTIS

RC No.: 03422010923 SUMIT KNITFAB

01-APR-15 TO 31-MAR-16

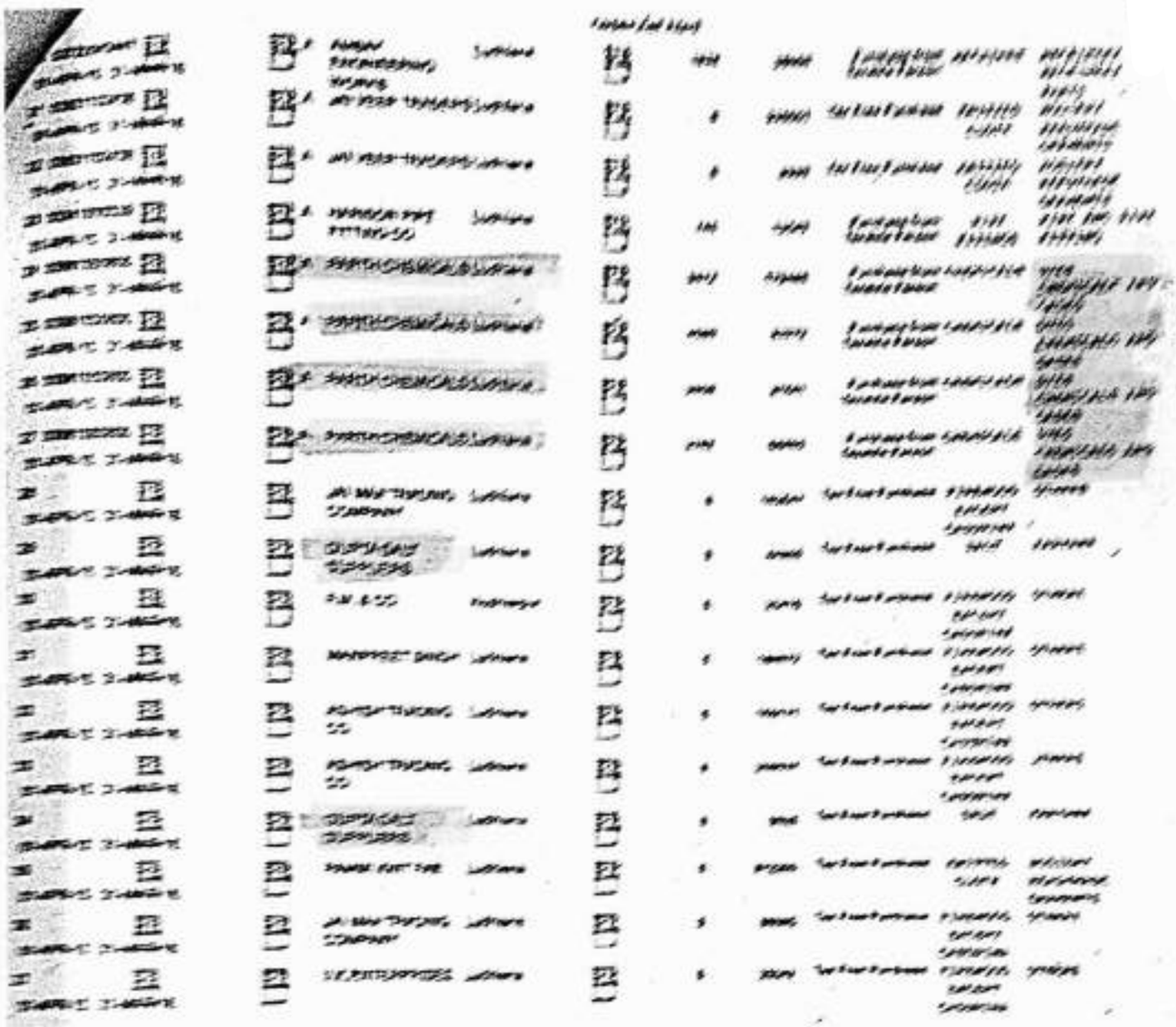
Sr No	Tax Period	Consol Date	VAT24	Mobile Dealer Name	Dealer Address	VAT25	Tax Amount	Taxable Goods Value	Nature of Transaction	Goods Name	Trade Name
1	01-APR-15 31-MAR-16		A	TWORIA [illegible]	Ludhiana		600	10000	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
2	01-APR-15 31-MAR-16		A	WADHWA DYES & CHEMICALS	Ludhiana		10497	262500	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
3	01-APR-15 31-MAR-16		A	HOSIERY WOOLLEN MILLS	Ludhiana		0	436218	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
4	01-APR-15 31-MAR-16		A	DEEPAK THAJERIA	Ludhiana		0	49050	Tax Free Purchase	TEXTILE FABRICS INCLUDING TERRY TOWL	TEXTILE MILLS
5	01-APR-15 31-MAR-16		A	ORIENT CHEMICALS	Ludhiana		1376	34400	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
6	01-APR-15 31-MAR-16		A	JINDAL INTERNATIONAL	Ludhiana		16332	109048	Purchase from Taxable Person	NEEDLES	SEWING MACHINES KNITTING MACHINES
7	01-APR-15 31-MAR-16		A	SUPREME ELECTRICALS	Ludhiana		210	4350	Purchase from Taxable Person	ELECTRICAL GOODS	ELECTRICAL GOODS INCL. ELEC. MOTORS
8	01-APR-15 31-MAR-16		A	G.R.TRADING CO	Ludhiana		0	85000	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
9	01-APR-15 31-MAR-16		A	JINDAL DYES & CHEMICALS	Ludhiana		1125	24000	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
10	01-APR-15 31-MAR-16		A	JINDAL DYES & CHEMICALS	Ludhiana		1000	19200	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
11	01-APR-15 31-MAR-16		A	JINDAL DYES & CHEMICALS	Ludhiana		1125	24000	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
12	01-APR-15 31-MAR-16		A	JINDAL DYES & CHEMICALS	Ludhiana		400	8000	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
13	01-APR-15 31-MAR-16		A	JINDAL DYES & CHEMICALS	Ludhiana		4400	81700	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
14	01-APR-15 31-MAR-16		A	GUPTA TRADING CO	Ludhiana		1007	28210	Purchase from Taxable Person	NEEDLES	SEWING MACHINES KNITTING MACHINES
15	01-APR-15 31-MAR-16		A	SATYAM FUELS	Ludhiana		0	81900	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
16	01-APR-15 31-MAR-16		A	SATYAM FUELS	Ludhiana		0	79282	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
17	01-APR-15 31-MAR-16		A	RISHI KNITS	Ludhiana		26270	499460	Purchase from Taxable Person	YARN	YARN
18	01-APR-15 31-MAR-16		A	RISHI KNITS	Ludhiana		0	1003543	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS

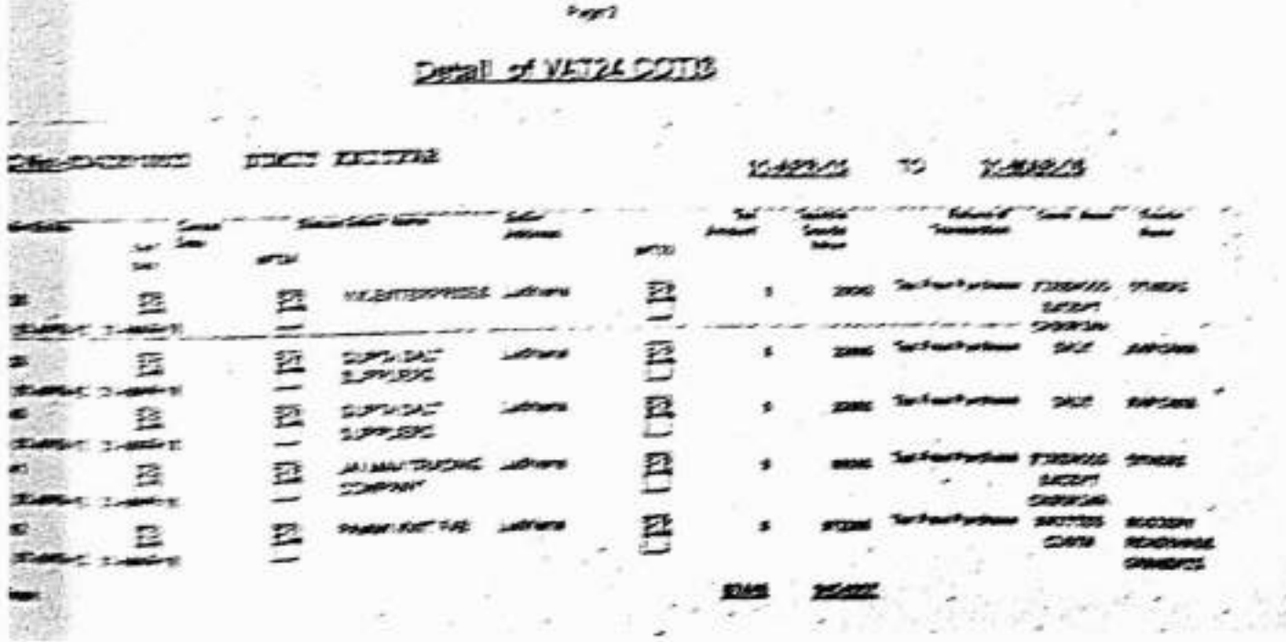
Detail of VAT24 COTIS

RC No.: 03422010923 SUMIT KNITFAB

01-APR-15 TO 31-MAR-16

Sr No	Tax Period	Consol Date	VAT24	Mobile Dealer Name	Dealer Address	VAT25	Tax Amount	Taxable Goods Value	Nature of Transaction	Goods Name	Trade Name
19	01-APR-15 31-MAR-16		A	KAUR SAIN SPINNERS LTD	Ludhiana		0	2514720	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS





8/8/2020 ettsgateway.html

DEALER CARDEX COTIS (OCT-12 Onwards)

RC NUMBER:- 03422010923 01-APR-16 TO 31-MAR-17 WARD: 60

NAME:- SUMIT KNITFAB, 3-B, INDUSTRIAL AREA A EXTN., LUDHIANA : STATUS - A

Email/PHONE:- jagannn@sify.com PH. 9872300533

IMPORT VALUE(ICC)	4,23,830
INTER STATE PURCHASE (VAT19)	4,18,200
EXPORT VALUE (ICC)	47,122
INTER STATE SALES (VAT18)	33,45,649
GTO	1,66,91,788
GROSS PURCHASES INCL BT/CP	1,21,07,667
TTO	88,26,746
OUTPUT TAX (VAT)	8,35,924
VAT PAID AS PER RETURN	1,11,840
VAT PAID AS PER FRONT WINDOW	1,14,340
NET ITC AVAILABLE	2,13,941
OUTPUT TAX (CST)	
CST PAID (AS PER RETURN)	
CST PAID (FRONT WINDOW)	
TAX TO IMPORT RATIO (IN %)	26.98
INTRA STATE SALE (VAT23)	89,41,923
INTRA STATE PURCHASE (VAT24)	1,16,89,467
REFUND GRANTED	
TAX FREE SALES VAT23	37,74,531
TAX FREE SALES VAT18	27,93,786
TAX FREE PURCHASE VAT24	82,63,346
TAX FREE PURCHASE VAT19	
SHORT TAX PAID (VAT)	5,10,141
SHORT TAX PAID (CST)	
ITC BROUGHT FORWARD	8,291
ITC CARRY FORWARD	

LIST OF MISMATCH TRANSACTIONS

25 POINTS SCRUTINY STATEMENT

ETTSA REPORT ROW DATE: 03-AUG-20 20:51:43

Computerised Extract

RC No:- 03422010923

Detail of VAT23_COTIS

SUMIT KNITFAB

ACTIVE CANCELLED BANGLADESH PRINT IN INDIA

01-APR-16 TO 31-MAR-17

Purchase Rc No	Cancel Date	Status	Purchaser Name	Purchaser Address	Tax Amt	Nature of Transaction	Comm Name	Trade Name
1 03822044828 01-01-17	31-03-17	A	GAGANJIT BALRAM DIXIT FAN	Ludhiana	48491	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
2 03811061287 01-01-16	30-06-16	A	PUNIMAN HOSIERY	Ludhiana	63468	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
3 03822044828 01-10-16	31-12-16	A	GAGANJIT BALRAM DIXIT FAN	Ludhiana	10448	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
4 01-01-17	31-01-17		RETAIL SALES		10449	Retail Sale		
5 03811132810 01-10-16	31-12-16	A	[illegible] & BROTHERS	Ludhiana	13681	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
6 03852088828 01-01-17	31-01-17	A	PRAGNYA CREATIONS	Ludhiana	10319	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
7 03811132810 01-07-16	30-09-16	A	R NIMAN & BROTHERS	Ludhiana	8961	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
8 03822044828 01-07-16	30-09-16	A	GAGANJIT BALRAM DIXIT FAN	Ludhiana	8949	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
9 03822066483 01-01-17	31-01-17	A	RAVITA INTERNATIONAL	Ludhiana	8439	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
10 03881064207 01-04-16	30-06-16	A	PUNIMAN HOSIERY	Ludhiana	8063	Sale to Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
11 01-04-16	30-06-16		RETAIL SALES		7318	Retail Sale	CHEMICALS	DYES CHEMICALS AND GASES
12 03881041847 01-01-17	31-03-17	A	LAKKAR KNITTERS	Ludhiana	6397	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
13 03181156884 01-01-17	31-03-17	A	RAAVI KNITWEARS	Ludhiana	6312	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
14 01-04-16	30-06-16		MAHNAYA APPAREL	Ludhiana	6182	Retail Sale	CHEMICALS	DYES CHEMICALS AND GASES
15 03361083444 01-10-16	31-12-16	A	ANKUSH KNITTING WORKS	Ludhiana	5099	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
16 01-04-16	30-06-16		KUMAR CREATIONS	Ludhiana	4785	Retail Sale	CHEMICALS	DYES CHEMICALS AND GASES
17 01-04-16	30-06-16		SAHIB FASHION	Ludhiana	4696	Retail Sale	CHEMICALS	DYES CHEMICALS AND GASES
18 03252188826 01-10-16	31-12-16	A	PRAGNYA CREATIONS	Ludhiana	4403	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
19 01-04-16	30-06-16		BIDHU ENTERPRISES	Ludhiana	3948	Retail Sale	CHEMICALS	DYES CHEMICALS AND GASES
20 01-07-16	30-09-16		RETAIL SALES		3913	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
21 01-04-16	30-06-16		JAIN CREATIONS	Ludhiana	3349	Retail Sale	CHEMICALS	DYES CHEMICALS AND GASES
22 01-04-16	30-06-16		MALWA & SONS	Ludhiana	3278	Retail Sale	CHEMICALS	DYES CHEMICALS AND GASES

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Purchase Rc No	Cancel Date	Status	Purchaser Name	Purchaser Address	Tax Amt	Nature of Transaction	Comm Name	Trade Name
03141000046 01-01-17	31-03-17	A	JAIN SHAWLS	Ludhiana	2606	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
03361083444 01-07-16	30-09-16	A	ANKUSH KNITTING WORKS	Ludhiana	2583	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
02582083867 01-07-16	30-09-16	A	P K JAIN KNITWEARS	Ludhiana	2480	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES

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			A	GRACE APPARELS	Ludhiana		45000	2475	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
27	03811082087		A	M.P.JAIN KNITWEARS	Ludhiana		43498	2392	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
28				A.B.CREATIONS	Ludhiana		41580	2287	Retail Sale	CHEMICALS	DYES CHEMICALS AND GASES
29	03741000045		A	JAIN SHAWLS	Ludhiana		38360	2105	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
30	03341083444		A	AMRISH KNITTING WORKS	Ludhiana		38187	2122	Sale to Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
31				RETAIL SALES			38157	2121	Retail Sale	NEEDLES	SEWING MACHINE SPECIFIC NE
32				YADAV APPERAL	Ludhiana		34200	1881	Retail Sale	CHEMICALS	DYES CHEMICALS AND GASES
33	03572186427		A	L.C.JAIN HOSIERY	Ludhiana		30120	1657	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
34	03811082087		A	M.P.JAIN KNITWEARS	Ludhiana		30001	1650	Sale to Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
35				BHANDARI HOSIERY	Ludhiana		22418	1233	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
36				RETAIL SALES			21985	1209	Retail Sale	NEEDLES	SEWING MACHINE SPECIFIC NE
37				BAJWA INTERNATIONAL	Ludhiana		21924	1206	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
38	03831113535		A	NEW RAKKU KNITWEARS	Ludhiana		21000	1155	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
39				INDIAN FASHION	Ludhiana		20368	1121	Repair/Job Work	SEWING THREAD	GENERAL MERCHANT
40				JAIN CREATIONS	Ludhiana		18462	1015	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
41				JYOTI TEXTILE	Ludhiana		18429	1013	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
42	03691054297		A	PUSHKAR KNIT	Ludhiana		18328	1008	Repair/Job Work	SEWING THREAD	GENERAL MERCHANT
43				AMBALIKA CREATION	Ludhiana		18992	935	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
44				RETAIL SALES			16779	923	Repair/Job Work	NEEDLES	SEWING MACHINE SPECIFIC NE

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Purchase RC No	Cancel Date	Status	Purchaser Name	Purchaser Address	Taxable Goods Value	Tax Amt	NATURE OF TRANSACTION	Comm Name	Trade Name
45			THAKUR TRADERS	Ludhiana	16580	911	Retail Sale	CHEMICALS	DYES CHEMICALS AND GASES
46			JYOTI TEXTILE	Ludhiana	15360	845	Retail Sale	CHEMICALS	DYES CHEMICALS AND GASES
47			MALWA & SONS	Ludhiana	14544	800	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
48			BANDHU FABRICS	Ludhiana	14472	796	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
49			BANDHU FABRICS	Ludhiana	14400	792	Retail Sale	CHEMICALS	DYES CHEMICALS AND GASES
50			ANMOL KNITWEAR	Ludhiana	14052	773	Repair/Job Work	SEWING THREAD	GENERAL MERCHANT
51			THAKUR TRADERS	Ludhiana	13824	760	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
52			RETAIL SALES		13083	720	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
53			INDIAN FASHION	Ludhiana	12769	701	Retail Sale	CHEMICALS	DYES CHEMICALS AND GASES
54			DEVIKA KNITWEAR	Ludhiana	12652	696	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
55			MANAV FASHION	Ludhiana	12450	685	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES

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	31-12-16		BHAGAT FABRICS	Ludhiana		11803	648	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
57	31-12-16		RETAIL SALES			11234	618	Repair/Job Work	NEEDLES	SEWING MACHINES KNITTING NE
58	30-09-16		INDIAN FASHION	Ludhiana		8744	530	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
59	31-12-16		ON KNITWEAR	Ludhiana		9691	533	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
60	30-09-16		BAJWA INTERNATIONAL	Ludhiana		8400	462	Retail Sale	CHEMICALS	DYES CHEMICALS AND GASES
61	30-09-16		ANMOL KNITWEAR	Ludhiana		8359	460	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
62	30-09-16		YADAV APPERAL	Ludhiana		8028	442	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
63	30-09-16		RETAIL SALES			7632	420	Repair/Job Work	SEWING THREAD	GENERAL MERCHANT
64	30-09-16		YADAV APPERAL	Ludhiana		6720	370	Repair/Job Work	SEWING THREAD	GENERAL MERCHANT
65	30-09-16		KUMAR CREATIONS	Ludhiana		6404	338	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
66	30-09-16		SAHIB FASHION	Ludhiana		4680	257	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES

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Purchase Rc No	Rec Date	Cancel Date	VAT23	Status	Purchaser Name	Purchaser Address	VAT24	Taxable Goods Value	Tax Amt	NATURE OF TRANSACTION	Comm Name	Trade Name
67 01-10-16	31-12-16				ANMOL KNITWEAR	Ludhiana		4606	253	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
68 01-10-16	31-12-16				KOMAL ENTERPRISES	Ludhiana		4430	244	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
69 01-10-16	31-12-16				KRISHNA KNITS	Ludhiana		4095	225	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
70 01-07-16	30-09-16				SIDHU ENTERPRISES	Ludhiana		3974	218	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
71 01-07-16	30-09-16				HEAVEN CLASSICS	Ludhiana		3900	215	Repair/Job Work	SEWING THREAD	GENERAL MERCHANT
72 01-10-16	31-12-16				SIDHU ENTERPRISES	Ludhiana		3780	208	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
73 01-07-16	30-09-16				MANNAYA APPAREL	Ludhiana		3450	190	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
74 01-07-16	30-09-16				HEAVEN CLASSICS	Ludhiana		3072	169	Repair/Job Work	CHEMICALS	DYES CHEMICALS AND GASES
75 01-04-16	30-06-16				RETAIL SALES			61548	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
76 01-01-17	31-03-17				SURINDER KUMAR	Ludhiana		38501	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
77 01-07-16	30-09-16				YADAV APPERAL	Ludhiana		81043	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
78 01-10-16	31-12-16				BHAGAT MALHYA RAM & CO	Ludhiana		100002	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
79 01-10-16	31-12-16				BOBBY KNITWEARS	Ludhiana		100002	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
80 01-10-16	31-12-16				KASHISH APPARELS	Ludhiana		285765	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
81 01-10-16	31-12-16				LUCKY BROTHERS	Ludhiana		100000	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
82 01-10-16	31-12-16				MEHRAJ U DIN	Ludhiana		312650	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
83 01-10-16	31-12-16				MUSKAN GARMENTS	Ludhiana		400000	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
84 01-10-16	31-12-16				NEW CHIRAG HOSIERY	Ludhiana		400001	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
85 01-10-16	31-12-16				R G KNITWEARS	Ludhiana		316850	0	Tax Free Sale	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
					RAHIJANIYA			152001	0	Tax Free Sale	KNITTED	HOSIERY READYMADE GARMENTS

	31-12-16		INTERNATIONAL	Ludhiana						
87	24-12-16		SUNITA RANI	Ludhiana		186403	0	Tax Free Sale		
88	31-12-16		VARUN KNITWEAR	Ludhiana		213000	0	Tax Free Sale		

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Purchase Rc No	Cancel Date	Status	Purchaser Name	Purchaser Address	Taxable Goods Value	Tax Amt	NATURE OF TRANSACTION	Comm Name	Form Type
89 01-10-16	31-12-16		A P GUPTA & SONS	Ludhiana	487501	0	Tax Free Sale		
90 03822096483 01-01-17	31-01-17	A	KAVITA INTERNATIONAL	Ludhiana	200000	0	Tax Free Sale		
91 01-01-17	31-03-17		M G TEXTILES	Ludhiana	312000	0	Tax Free Sale		
92 01-01-17	31-03-17		MONGA AGENCIES	Ludhiana	99700	0	Tax Free Sale		
93 01-04-16	30-04-16		HEAVEN CLASSICS	Ludhiana	28428	0	Tax Free Sale		

Total 8941923 284218

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A->ACTIVE C->CANCELLED B->BLANK N->NOT EXIST IN DATA

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Seller Rc No	Cancel Date	Status	Seller Name	Seller Address	Tax Amount	Taxable Goods Value	Nature of Transaction	Comm Name	Trade Name
1 03062045750 01-APR-16 31-MAR-17		A	TWISHA ENGINEERS	Ludhiana	660	12000	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
2 03062045750 01-APR-16 31-MAR-17		A	TWISHA ENGINEERS	Ludhiana	660	12000	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
3 03062045750 01-APR-16 31-MAR-17		A	TWISHA ENGINEERS	Ludhiana	330	6000	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
4 03062045750 01-APR-16 31-MAR-17		A	TWISHA ENGINEERS	Ludhiana	660	12000	Purchase from Taxable Person	IND CHEMICALS	DYES CHEMICALS AND GASES
5 03081108913 01-APR-16 31-MAR-17		A	WADHWA DYES & CHEMICALS	Ludhiana	9193	167150	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
6 03081108913 01-APR-16 31-MAR-17		A	WADHWA DYES & CHEMICALS	Ludhiana	45826	833200	Purchase from Taxable Person	IND CHEMICALS	DYES CHEMICALS AND GASES
7 03091055024 01-APR-16 31-MAR-17		A	SHORI CHEMICALS	Ludhiana	13200	241000	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
8 03091055024 01-APR-16 31-MAR-17		A	SHORI CHEMICALS	Ludhiana	61	1100	Purchase from Taxable Person	IND CHEMICALS	DYES CHEMICALS AND GASES
9 03091055024 01-APR-16 31-MAR-17		A	SHORI CHEMICALS	Ludhiana	3662	66500	Purchase from Taxable Person	IND CHEMICALS	DYES CHEMICALS AND GASES
10 03181080243 01-APR-16 31-MAR-17		A	ORIENT CHEMICALS	Ludhiana	18430	335000	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
11 03242105119 01-APR-16 31-MAR-17		A	SIM INTERNATIONAL	Ludhiana	2695	49000	Purchase from Taxable Person	MACHINES	MACHINERY MACHINERY PARTS
12 03351105910 01-APR-16 31-MAR-17		A	KAY PEE DYES & CHEMICALS	Ludhiana	2596	63600	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
13 03371049147 01-APR-16 31-MAR-17		A	ROCKY HOSIERY FACTORY	Ludhiana	0	440000	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
14 03381147150 01-APR-16 31-MAR-17		A	NEW POOJA POWER ELECTRICALS	Ludhiana	6875	125000	Purchase from Taxable Person	MACHINES	MACHINERY MACHINERY PARTS
15 03421058547 01-APR-16 31-MAR-17		A	J.R.INTERNATIONAL	Ludhiana	8806	160300	Purchase from Taxable Person	NEEDLES	SEWING MACHINES KNITTING MACHINES
16 03471026297 01-APR-16 31-MAR-17		A	JINDAL DYES & CHEMICALS	Ludhiana	7516	136660	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
17 03471026297 01-APR-16 31-MAR-17		A	JINDAL DYES & CHEMICALS	Ludhiana	4954	90000	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
18 03471026297 01-APR-16 31-MAR-17		A	JINDAL DYES & CHEMICALS	Ludhiana	1139	20700	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
19 03471026297 01-APR-16 31-MAR-17		A	JINDAL DYES & CHEMICALS	Ludhiana	11216	203820	Purchase from Taxable Person	IND CHEMICALS	DYES CHEMICALS AND GASES

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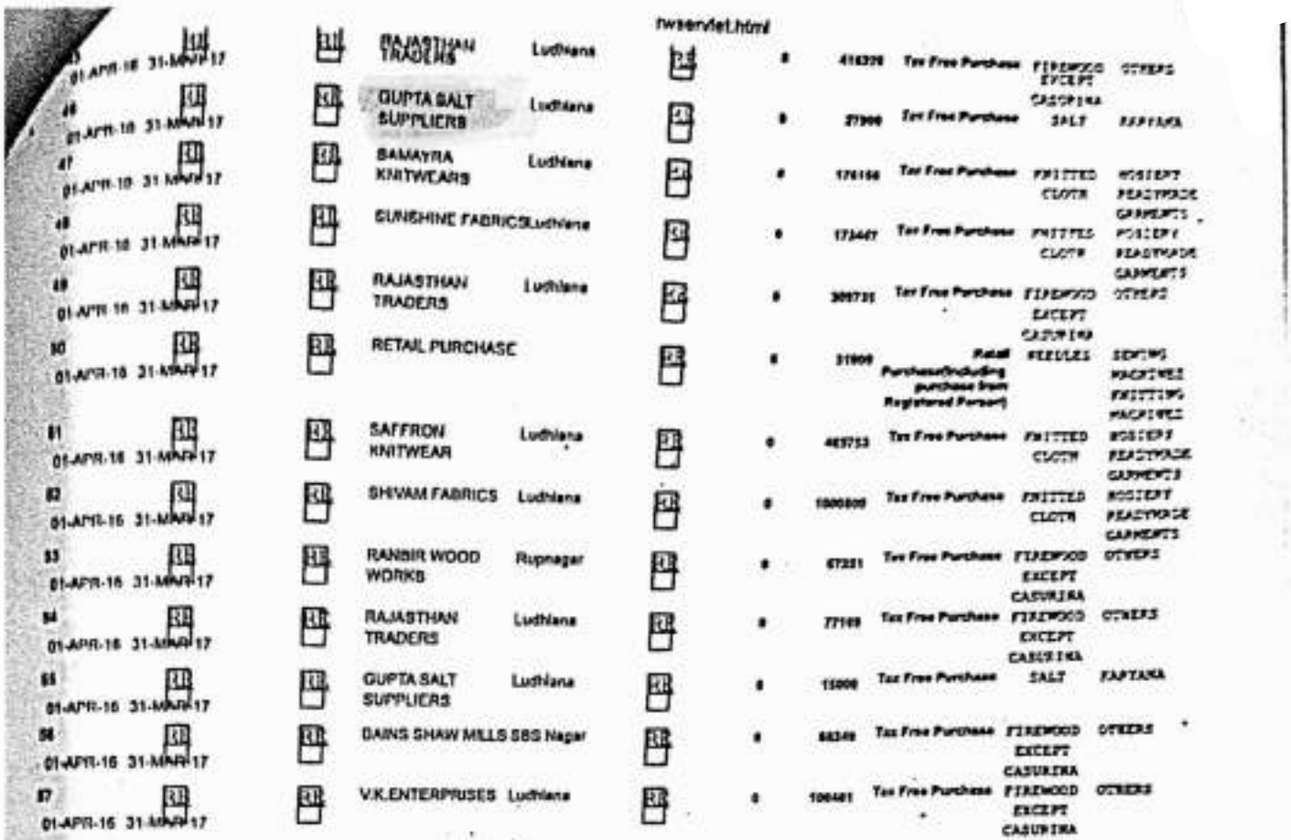
Seller Rc No	Cancel Date	Status	Seller Name	Seller Address	Tax Amount	Taxable Goods Value	Nature of Transaction	Comm Name	Trade Name
20 03501001208 01-APR-16 31-MAR-17		A	FINE BEARING & OIL SEAL STORE	Ludhiana	61	1110	Purchase from Taxable Person	MACHINE PARTS	MACHINERY MACHINERY

21	[illegible]	[illegible]	A	SATYAM FUELS	Ludhiana		0	139542	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
22	[illegible]	[illegible]	A	RISHI KNITS	Ludhiana		0	391966	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
23	[illegible]	[illegible]	A	RISHI KNITS	Ludhiana		0	727870	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
24	[illegible]	[illegible]	A	GOPI MAL KALRA SAW INDUSTRIES P LTD	Ludhiana		0	861388	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
25	[illegible]	[illegible]	A	PUSHKAR KNIT	Ludhiana		0	229741	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
26	[illegible]	[illegible]	A	PUSHKAR KNIT	Ludhiana		0	962540	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
27	[illegible]	[illegible]	A	AMRIT ENGINEERING WORKS	Ludhiana		1557	22308	Purchase from Taxable Person	MACHINES	MACHINERY MACHINERY PARTS
28	[illegible]	[illegible]	A	RAKESH DYE CHEM	Ludhiana		2913	53338	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
29	[illegible]	[illegible]	A	RAKESH DYE CHEM	Ludhiana		25582	374228	Purchase from Taxable Person	IND CHEMICALS	DYES CHEMICALS AND GASES
30	[illegible]	[illegible]	A	PRITAM SINGH & SONS PNEUMATICS PVT LTD	Ludhiana		453	3582	Purchase from Taxable Person	MACHINE PARTS	MACHINERY MACHINERY PARTS
31	[illegible]	[illegible]	A	RAKESH DYES & CHEMICALS	Ludhiana		2620	47838	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
32	[illegible]	[illegible]	A	RAJENDRA DYES & CHEMICALS	Ludhiana		530	10800	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
33	[illegible]	[illegible]	A	RAJENDRA DYES & CHEMICALS	Ludhiana		5280	96000	Purchase from Taxable Person	IND CHEMICALS	DYES CHEMICALS AND GASES
34	[illegible]	[illegible]	A	JINDAL POLYFILLS	Ludhiana		0	252400	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
35	[illegible]	[illegible]	A	PARTH CHEMICALS	Ludhiana		4529	83358	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
36	[illegible]	[illegible]	A	PARTH CHEMICALS	Ludhiana		4227	75840	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
37	[illegible]	[illegible]	A	PARTH CHEMICALS	Ludhiana		1483	27005	Purchase from Taxable Person	CHEMICALS	DYES CHEMICALS AND GASES
38	[illegible]	[illegible]	A	PARTH CHEMICALS	Ludhiana		6426	118838	Purchase from Taxable Person	IND CHEMICALS	DYES CHEMICALS AND GASES

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Seller Rc No	Last Date	Cancel Date	VAT24	Name Seller Name	Seller Address	VAT23	Tax Amount	Taxable Goods Value	Nature of Transaction	Comm. Name	Trade Name
39	31-MAR-17	01-APR-16	[illegible]	V.K.ENTERPRISES	Ludhiana	[illegible]	0	38535	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
40	31-MAR-17	01-APR-16	[illegible]	MANPREET SINGH	Ludhiana	[illegible]	0	89078	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
41	31-MAR-17	01-APR-16	[illegible]	GUPTA SALT SUPPLIERS	Ludhiana	[illegible]	0	14808	Tax Free Purchase	SALT	HARYANA
42	31-MAR-17	01-APR-16	[illegible]	GAURAV YARN	Ludhiana	[illegible]	0	861388	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
43	31-MAR-17	01-APR-16	[illegible]	V.K.ENTERPRISES	Ludhiana	[illegible]	0	64043	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
44	31-MAR-17	01-APR-16	[illegible]	RADHIKA KNIT FAB	Ludhiana	[illegible]	0	107843	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE



	01-APR-16 31-MAR-17		RAJASTHAN TRADERS	Ludhiana		0	416370	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
46	01-APR-16 31-MAR-17		GUPTA SALT SUPPLIERS	Ludhiana		0	27900	Tax Free Purchase	SALT	KAPTANA
47	01-APR-16 31-MAR-17		BAWARIA KNITWEARS	Ludhiana		0	176166	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
48	01-APR-16 31-MAR-17		SUNSHINE FABRICS	Ludhiana		0	173467	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
49	01-APR-16 31-MAR-17		RAJASTHAN TRADERS	Ludhiana		0	309735	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
50	01-APR-16 31-MAR-17		RETAIL PURCHASE			0	31900	Retail Purchase(Including purchase from Registered Person)	NEEDLES	SEWING MACHINE KNITTING MACHINE
51	01-APR-16 31-MAR-17		SAFFRON KNITWEAR	Ludhiana		0	465753	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
52	01-APR-16 31-MAR-17		SHIVAM FABRICS	Ludhiana		0	1000800	Tax Free Purchase	KNITTED CLOTH	HOSIERY READYMADE GARMENTS
53	01-APR-16 31-MAR-17		RANBIR WOOD WORKS	Rupnagar		0	67251	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
54	01-APR-16 31-MAR-17		RAJASTHAN TRADERS	Ludhiana		0	77169	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
55	01-APR-16 31-MAR-17		GUPTA SALT SUPPLIERS	Ludhiana		0	15000	Tax Free Purchase	SALT	KAPTANA
56	01-APR-16 31-MAR-17		BAINS SHAW MILLS	SBS Nagar		0	68349	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
57	01-APR-16 31-MAR-17		V.K.ENTERPRISES	Ludhiana		0	106481	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS

Detail of VAT24 COTIS

RC No:- 03422010923 SUMIT KNITFAB 01-APR-16 TO 31-MAR-17

Seller Re No	Cancel Date	Status Seller Name	Seller Address	Tax Amount	Taxable Goods Value	Nature of Transaction	Class Name	Trade Name
58 01-APR-16 31-MAR-17		RETAIL PURCHASES		0	68183	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
Total:				166521	11659467			

DEALER CARDEX COTIS (OCT-12 Onwards)

TRC NUMBER:- 03422010923 01-APR-17 TO 31-MAR-18 WARD: 60

NAME:- SUMIT KNITFAB, 3-B, INDUSTRIAL AREA A EXTN., LUDHIANA : STATUS = A

Email/PHONE:- jagannn@sify.com PH. 9872300533

IMPORT VALUE (ICC)	10,512
INTER STATE PURCHASE (VAT19)	28,891
EXPORT VALUE (ICC)	
INTER STATE SALES (VAT18)	1,19,527
GTO	32,02,914
GROSS PURCHASES INCL BT/CP	30,71,140
TTO	30,83,387
OUTPUT TAX (VAT)	3,04,087
VAT PAID AS PER RETURN	
VAT PAID AS PER FRONT WINDOW	
NET ITC AVAILABLE	1,70,366
OUTPUT TAX (CST)	
CST PAID (AS PER RETURN)	
CST PAID (FRONT WINDOW)	
TAX TO IMPORT RATIO (IN %)	.00
INTRA STATE SALE (VAT23)	16,58,651
INTRA STATE PURCHASE (VAT24)	30,25,349
REFUND GRANTED	
TAX FREE SALES VAT23	
TAX FREE SALES VAT18	1,19,527
TAX FREE PURCHASE VAT24	4,26,648
TAX FREE PURCHASE VAT19	
SHORT TAX PAID (VAT)	1,33,721
SHORT TAX PAID (CST)	
ITC BROUGHT FORWARD	13,144
ITC CARRY FORWARD	

LIST OF MISMATCH TRANSACTIONS

25 POINTS SCRUTINY STATEMENT

ETTSA REPORT RUN DATE: 03-AUG-20 10:33:51

GSTIN No - 03422515923

Detail of VAT23_COTIS

SUMIT KNITFAB

A=ACTIVE C=CANCELLED B=BLANK N=NOT EXIST IN DATA

01-APR-17 TO 31-MAR-18

Purchase Ref No	Inv. Date	Cancel Date	Status	Purchaser Name	Purchaser Address	Taxable Goods Value	Tax Amt	NATURE OF TRANSACTION	Comm Name	Trade Name
[illegible]	[illegible]		A	[illegible]	Ludhiana	[illegible]	[illegible]	Sale to Taxable Person	CHEMICALS	[illegible]
[illegible]	[illegible]			RETAIL SALES		[illegible]	[illegible]	Retail Sale	CHEMICALS	[illegible]
[illegible]	[illegible]		A	[illegible]	Ludhiana	[illegible]	[illegible]	Sale to Taxable Person	CHEMICALS	[illegible]
[illegible]	[illegible]		A	[illegible]	Ludhiana	[illegible]	[illegible]	Sale to Taxable Person	CHEMICALS	[illegible]
[illegible]	[illegible]		A	[illegible]	Ludhiana	[illegible]	[illegible]	Sale to Taxable Person	CHEMICALS	[illegible]
[illegible]	[illegible]		A	[illegible]	Ludhiana	[illegible]	[illegible]	Sale to Taxable Person	CHEMICALS	[illegible]
[illegible]	[illegible]		A	[illegible]	Ludhiana	[illegible]	[illegible]	Sale to Taxable Person	CHEMICALS	[illegible]
[illegible]	[illegible]		A	[illegible]	Ludhiana	[illegible]	[illegible]	Sale to Taxable Person	CHEMICALS	[illegible]
[illegible]	[illegible]		A	[illegible]	Ludhiana	[illegible]	[illegible]	Sale to Taxable Person	CHEMICALS	[illegible]
[illegible]	[illegible]			RETAIL SALES		[illegible]	[illegible]	Retail Sale	[illegible]	[illegible]
[illegible]	[illegible]		A	[illegible]	Ludhiana	[illegible]	[illegible]	Sale to Taxable Person	CHEMICALS	[illegible]
[illegible]	[illegible]		A	[illegible]	Ludhiana	[illegible]	[illegible]	Sale to Taxable Person	CHEMICALS	[illegible]

Total

1958851 31723

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Detail of VAT24 COTIS

RC No:- 03422010923 SUMIT KNITFAB

A->ACTIVE C/I->CANCELLED B->BLANK N->NOT EXIST IN DATA

01-APR-17 TO 31-MAR-18

Seller Rc No / tin / cst	Cancel Date	Status	Seller Name	Seller Address	VAT24	VAT23	Tax Amount	Taxable Goods Value	Nature of Transaction	Comm Name	Goods Name
1 03052199355 01-APR-17	31-MAR-18	A	NEW DELHI CHEMICALS	Ludhiana			1224	22258	Purchase from Taxable Person	INO CHEMICALS	DYES CHEMICALS AND GASES
2 03052199355 01-APR-17	31-MAR-18	A	NEW DELHI CHEMICALS	Ludhiana			2196	39750	Purchase from Taxable Person	BASIC DYES	DYES CHEMICALS &C. GASES
3 03062045750 01-APR-17	31-MAR-18	A	TWISHA ENGINEERS	Ludhiana			660	12000	Purchase from Taxable Person	BASIC DYES	DYES CHEMICALS &C. GASES
4 03062045750 01-APR-17	31-MAR-18	A	TWISHA ENGINEERS	Ludhiana			336	6000	Purchase from Taxable Person	INO CHEMICALS	DYES CHEMICALS &C. GASES
5 03091055024 01-APR-17	31-MAR-18	A	SHORI CHEMICALS	Ludhiana			4112	74788	Purchase from Taxable Person	INO CHEMICALS	DYES CHEMICALS AND GASES
6 03091055024 01-APR-17	31-MAR-18	A	SHORI CHEMICALS	Ludhiana			9284	164861	Purchase from Taxable Person	BASIC DYES	DYES CHEMICALS &C. GASES
7 03181080243 01-APR-17	31-MAR-18	A	ORIENT CHEMICALS	Ludhiana			17814	320250	Purchase from Taxable Person	BASIC DYES	DYES CHEMICALS AND GASES
8 03181080243 01-APR-17	31-MAR-18	A	ORIENT CHEMICALS	Ludhiana			13943	253500	Purchase from Taxable Person	INO CHEMICALS	DYES CHEMICALS AND GASES
9 03351108810 01-APR-17	31-MAR-18	A	KAY PEE DYES & CHEMICALS	Ludhiana			5131	93295	Purchase from Taxable Person	BASIC DYES	DYES CHEMICALS AND GASES
10 03471026297 01-APR-17	31-MAR-18	A	JINDAL DYES & CHEMICALS	Ludhiana			5005	91000	Purchase from Taxable Person	INO CHEMICALS	DYES CHEMICALS &C. GASES
11 03471026297 01-APR-17	31-MAR-18	A	JINDAL DYES & CHEMICALS	Ludhiana			13192	239220	Purchase from Taxable Person	BASIC DYES	DYES CHEMICALS AND GASES
12 03481023139 01-APR-17	31-MAR-18	A	GUPTA TRADING CO.	Ludhiana			2824	51350	Purchase from Taxable Person	NEEDLES	SEWING MACHINES KNITTING MACHINES
13 03601157709 01-APR-17	31-MAR-18	A	SATYAM FUELS	Ludhiana			8	150423	Tax Free Purchase	FIREWOOD EXCEPT CASURINA	OTHERS
14 03601157709 01-APR-17	31-MAR-18	A	SATYAM FUELS	Ludhiana			8	38525	Tax Free Purchase	INO CHEMICALS	DYES CHEMICALS AND GASES
15 03732015457 01-APR-17	31-MAR-18	A	RAHISH DYE CHEM	Ludhiana			19349	351982	Purchase from Taxable Person	INO CHEMICALS	DYES CHEMICALS AND GASES
16 03732015457 01-APR-17	31-MAR-18	A	RAHISH DYE CHEM	Ludhiana			-839	-15306	Purchase Return	INO CHEMICALS	DYES CHEMICALS AND GASES
17 03732015457 01-APR-17	31-MAR-18	A	RAHISH DYE CHEM	Ludhiana			31784	577838	Purchase from Taxable Person	BASIC DYES	DYES CHEMICALS &C. GASES
18 03841078716 01-APR-17	31-MAR-18	A	RAJINDRA DYES & CHEMICALS	Ludhiana			3548	64500	Purchase from Taxable Person	BASIC DYES	DYES CHEMICALS AND GASES
19 03841078716 01-APR-17	31-MAR-18	A	RAJINDRA DYES & CHEMICALS	Ludhiana			1788	32500	Purchase from Taxable Person	INO CHEMICALS	DYES CHEMICALS AND GASES

Detail of VAT24 COTIS

RC No:- 03422010923 SUMIT KNITFAB 01-APR-17 TO 31-MAR-18

rwservlet.html

	A	PARTH CHEMICALS	Ludhiana		1721	31425	Purchase from Taxable Person	IND CHEMICALS AND DYES
	A	PARTH CHEMICALS	Ludhiana		3039	81875	Purchase from Taxable Person	BASIC DYES CHEMICALS AND GASES
		GUPTA SALT SUPPLIERS	Ludhiana		0	10400	Tax Free Purchase	BASIC DYES CHEMICALS AND GASES
		GUPTA SALT SUPPLIERS	Ludhiana		0	27300	Tax Free Purchase	SALT HARYANA
					142825	3025345		

Punjab Pollution Control Board

Regional Office-I
E-648-B, 3rd Floor, Phase-5, Focal Point, Ludhiana
Tel. 0161-4678789

No./ R.O/LDH-1/.....154..... Date...3-5-24

To

The Assistant Excise and Taxation Commissioner,
Excise & Taxation Department Ludhiana.

Sub: Complaint against M/s Sumit Knit Fab, 3-B, Industrial Area-A extension Ghore Wali Road, Ludhiana.

Ref: Board's letter no. 165 dated 11.01.2021.

In reference to subject cited matter and letter under reference, this office has requested your good office to intimate the date and year from which the industry i.e. M/s Sumit Knit Fab, 3-B, Industrial Area-A extension Ghore Wali Road, Ludhiana is carrying out dyeing/washing process, but no information has been received in this regard.

It is pertinent to mention here that the industry was again given personal hearing on 25.04.2024 and the Competent Authority has decided as under:-

1. A reminder be issued to MCL in continuation to letter no. 163 dated 11.01.2021 and to Assistant Excise and Taxation Commissioner, Excise and Taxation Department, Ludhiana in continuation to letter no. 165 dated 11.01.2021 to intimate the date & year from which the industry is doing dyeing/washing process.
2. The Environmental Engineer, Regional Office-1, Ludhiana shall verify the year wise installation / addition of machinery by the industry and pursue the matter with MCL and Excise and Taxation Department for early response.

In view of the above, it is therefore requested to intimate this office regarding the date and year from which the industry is doing dyeing and washing process, so that further necessary action is taken in the matter.

Environmental Engineer

Date .....

Endst. No. .....

A copy of the above is forwarded to the Senior Environmental Engineer, Punjab Pollution Control Board, Zonal Office-1, Ludhiana.

Environmental Engineer

ਦਫਤਰ ਸਹਾਇਕ ਕਮਿਸ਼ਨਰ ਰਾਜ ਕਰ,
ਲੁਧਿਆਣਾ-4

Office of Asstt. Commissioner
State Tax, Ludhiana-4

Email Id - asst.clt.ldh4.e punjab.gov.in

ਦੇ

ਇੰਨਫੋਰਸਮੈਂਟ ਇੰਜੀਨੀਅਰ,
ਪੰਜਾਬ ਸਟੇਟ ਪ੍ਰਦੂਸ਼ਣ ਕੰਟਰੋਲ ਬੋਰਡ,
ਜ਼ਿਲਾਕ ਅਫਿਸ 1
ਲੁਧਿਆਣਾ ।

ਨੰ. 124 ਮਿਤੀ 13-05-2021

ਵਿਸ਼ਾ Complaint against M/s. Sumit Knit Fab, 3B Industrial Area-A extension Ghore Wali Road Ludhiana.

ਹਵਾਲਾ ਆਪ ਜੀ ਦੇ ਦਫਤਰ ਦਾ ਪੱਤਰ ਨੰਬਰ R.O./Ldh-1/754 ਮਿਤੀ 03/05/2021 ਦੇ ਸਬੰਧ ਵਿਚ ।

ਉਪਰੋਕਤ ਵਿਸ਼ੇ ਅਤੇ ਹਵਾਲੇ ਦੇ ਸਬੰਧ ਵਿਚ ਆਪ ਜੀ ਨੂੰ ਬੇਨਤੀ ਕੀਤੀ ਜਾਂਦੀ ਹੈ ਕਿ ਆਪ ਵੱਲੋਂ ਮੰਗੀ ਗਈ ਮੌਜਾ ਸਥਿਤ ਦਾਹੜ ਦੇ ਰਾਜ ਕਰ ਅਫਸਰ ਤੋਂ ਪ੍ਰਾਪਤ ਰਿਪੋਰਟ ਨਾਲ ਨੱਥੀ ਕਰਕੇ ਆਪ ਜੀ ਨੂੰ ਸੂਚਨਾ ਹਿੱਤ ਭੇਜੀ ਜਾਂਦੀ ਹੈ ਜੀ ।

ਸਹਾਇਕ ਕਮਿਸ਼ਨਰ ਰਾਜ ਕਰ
ਲੁਧਿਆਣਾ-1

Sub: Complaint against M/s Sumit Knit Fab, 3-B, Industrial Area-A extension Ghore Wali Road, Ludhiana.

On 07.05.2024 Mr Sunil Verma proprietor of Magaline industries and complaint appeared in my office and submitted two invoices (invoice no0199 dated 18.08.2009 and invoice no 0198 dated 14.08.2009) issued by Sumit Knit fab in favour of Hinker Knits India Pvt Ltd, Ludhiana TIN 03661047678). Invoices are placed on file. He stated that the firm is doing business of dying since 2005 but failed to produce any documentary proof from 2005 till 2009. After examining the invoices it is noticed that the description of goods is mentioned as " Sweater O/D washing" and Vat is charged on 60% of the value of the invoice.

On 08.05.2024 notice DIN no PBST-2024-5-057-64-116379 was issued to Sumit Knit Fab seeking information/record regarding date /year from which firm has started the dying/washing process.
On 09.05.2024 Mr Rishi Jethi proprietor of Sumit Knit Fab appeared in my office.He stated that they did the washing job work from outside of their premises during 2009-10 but failed to submit any record/ document to support his submissions and he further submitted that they have purchased machines of dying in year 2018-19 and 2019-2020. He failed to submit any record/ document to support his submissions. He is confronted with the VAT 24 according to which he has made purchases from firms dealing in dyes and chemical. He is confronted with the two invoices (invoice no0199 dated 18.08.2009 and invoice no 0198 dated 14.08.2009) issued by Sumit Knit fab in favour of Hinker Knits India Pvt Ltd, Ludhiana TIN 03661047678) pertaining to 2009-10 in which description of goods is mentioned as "Sweater O/D washing" and Vat is charged on 60% of the value of the invoice. He is also confronted with the VAT 23 (2009-10) of sumit Knit Fab in which sales were made to the Hinker Knits India Pvt Ltd. He is further confronted with the purchases VAT 24(2009-10) of Hinker Knits India Pvt Ltd in which he has shown purchases made from the Sumit Knit fab. He failed to submit any record. He stated that he has only latest record of about 7-8 years period and does not have older record but failed to submit any record.

Dying was covered under work contract in VAT regime. A **works contract** is defined inclusively under Section 2(zu) of the PVAT Act, 2005.
"works contract" includes any agreement for carrying out, for cash, deferred payment or other valuable consideration, building ,construction, manufacturing, processing, fabrication, erection, installation, fitting out, improvement, modification, repairs or commissioning of any movable or immovable property;

Section 2(zg) "sale price" means the amount of valuable consideration received or receivable by a person for any sale made including any sum charged on account of

freight, storage, demurrage, insurance and any sum charged for anything done by the person in respect of the goods at the time of or before the delivery thereof;

Explanation – (1) In relation to the transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract, 'sale price' means such amount as is arrived at by deducting from the amount of valuable consideration paid or payable to a person for the execution of such works contract, the amount representing labour and other charges incurred and profit accrued other than in connection with transfer of property in goods for such execution.

Rule 15(4) The value of the goods, involved in the execution of a works contract, shall be determined by taking into account the value of the entire works contract by deducting there-from the components of payment, made towards labour and services, including

The deductions prescribed therein are produced here below for ready reference of all concerned

Serial. No.	type of contract	Percentage of the total value eligible for deduction
1	(a) (a) Electrical Contracts:	
	(i) H&T Transmission line•;	Twenty percent
	(ii) Sub-station equipment;	Fifteen percent
	(iii) Power house equipment and extensions;	Fifteen percent
	.(iv) 11 and 22 KV and LT distribution lines 12+5; and	Seventeen percent
	(v) All other electrical contracts.	Twenty five percent
	(b) .All structural contracts	Thirty five percent
2	Installation of plant and machinery.	Fifteen percent
3	Fixing of marble slabs, polished granite stones and tiles (other than mosaic tiles.)	Twenty five percent

Civil works like construction of buildingst pridges, roads etc.	Thirty percent
Fixing of sanitary fittings for plumbing, drainage and the like.	Fifteen percent
Fabrication and erection of structural works of iron and steel including fabrication, supply and erection of Iron trusses. purfins and the like.	Fifteen percent
I kabricatiop and installation of cranes and hoists.	Fifteen percent
Fabricaiion and installation of elevators (lifts) and escalators	Fifteen percent
Fabrication and installation of rolling shutters and collapsible gates	Fifteen Percent
Installation of doors, door frames. window frames and grills.	Twenty percent
Supply and installation of air conditioners and air coolers	Fifteen percent
Supply and installation of air conditioning equipments including deep freezers, cold storage plants, humidification plants and dehumidres.	Fifteen percent
Supply and fixing of furniture and fixtures, partitions including contracts for interior decorators and false ceiling.	Twenty percent
Construction of Railway coaches and wagons on under carriages supplied by Railways.	Thirty percent
Construction of mounting of bodies of motor vehicles and construction of trailers.	Twenty percent

16	Supply and erection of weighing machines and weigh bridges.	Fifteen percent
17	Painting, Polishing and White Washing.	Twenty five percent
18	Lying of pipes.	Twenty percent
19	Tyre retreading	Forty percent
20	**Dyeing and printing of textiles**	**Forty percent**
21	Printing of reading material, cards, pamphlets, posters and office stationery.	Forty percent
22	All other contracts.	Thirty percent"

From the above definition it is clear that the dying falls under works contract in VAT regime and VAT is applicable at 60% of the invoice value after deducting labour charges 40% of the total value. As per VAT 24 from 2005, he has made purchases from firms dealing in dyes and chemical. I have carefully examined the two invoices (invoice no0199 dated 18.08.2009 and invoice no 0198 dated 14.08.2009) issued by Sumit Knit fab in favour of Hinker Knits India Pvt Ltd, Ludhiana TIN 03661047678 pertaining to 2009-10 in which description of goods is mentioned as "Sweater O/D washing" and Vat is charged on 60% of the value of the invoice. As per VAT 23 (2009-10)(Q-2) of Sumit Knit Fab were made to the Hinker Knits India Pvt Ltd. As per VAT 24(2009-10) of Hinker Knits India Pvt Ltd he has shown purchases made from the Sumit Knit fab. This shows that both the parties were enganged in business and has duly accounted the transactions in there returns.

Dying was covered under work contract in VAT regime. A works contract is defined inclusively under Section 2(zu) of the PVAT Act, 2005 and as per rule 15(4) deductions prescribed for Dyeing and printing of textiles is 40%. From the above it may be concluded that Sumit Knit Fab having TIN 03422010923 is doing dying in year 2009-10.

Rajeev Sharma
State Tax Officer
WARD NO 64
Ludhiana-4

ASST

ਪੰਜਾਬ ਪ੍ਰਦੂਸ਼ਣ ਕੰਟਰੋਲ ਬੋਰਡ
PUNJAB POLLUTION CONTROL BOARD

Dated. 24/7/24

Subject: Imposition of Environmental Compensation upon M/s Sumit Knit Fab, B-3, Industrial Area-A, Extension, Ludhiana for violation of the provisions of Environmental Laws.

Order

The Punjab Pollution Control Board being the statutory regulatory authority is implementing the provisions of the Water (Prevention and Control of Pollution) Act, 1974, the Air (Prevention and Control of Pollution) Act, 1981, the Environment (Protection) Act, 1986 and the rules made three under in the State of Punjab. The main objective of the Board is maintaining or restoring the wholesomeness of water, the preservation of the quality of air and the protection and improvement of the environment.

2) The Ministry of Environment, Forest & Climate Change (MoEF&CC), Government of India has declared various clusters in the Country as Critically Polluted Areas (CPA), Severely Polluted Area (SPA) based on Cumulative Environmental Pollution Index (CEPI) score. Due to increased industrialization, activities of the industrial units and some other identical reasons, Ludhiana city has been declared as Critically Polluted Area by the Central Pollution Control Board.

3) Briefly stated that the industry is a small scale red category unit engaged in the process of dyeing and washing of the garments.

4) Earlier, a compliant was earlier received against the unit through Head Office, Patiala regarding illegal operation of the unit. To verify the facts the site of unit was visited by Senior Officers of the Board on 03.01.2019 and it was found that the industry was operating without consents to operate of the Board. The industry had installed the ETP but untreated effluent was being discharged into sewer. The ETP was found not in operational condition. The effluent samples were collected and as per analysis report, various parameters were found beyond the prescribed limits of the Board (BOD-122 against 30 mg/l, TSS- 129 against 100 mg/l, COD-384 against 250 mg/l).

5) Due to above violation, the direction u/s 33-A & 31-A were issued to the PSPCL Authorities vide Board's letter no. 638-641 dated 02.08.2019 for disconnection of electric connection of unit. In compliance to above directions, the electric connection of the industry was disconnected by the PSPCL authorities. Thereafter, the industry was granted consent under Water Act, 1974 & Air Act, 1981, both valid upto 12.05.2020 & the electric connection of the industry was also restored.

ਵਾਤਾਵਰਣ ਭਵਨ, ਨਾਭਾ ਰੋਡ, ਪਟਿਆਲਾ – 147001
Vatavaran Bhawan, Nabha Road, Patiala - 147001
Phone : Chairman. : 0175-2215793, Member Secretary : 0175-2215802 (O), 2215636 (FAX)
Website : www.ppcb.gov.in | E-Mail : chairmanppcb@yahoo.in | msppcb@gmail.com |

Environmental Engineer,
Control Board,

PUNJAB POLLUTION CONTROL BOARD

6) A compliant was also received from office of Monitoring Committee constituted by Hon'ble NGT letter no. CMC/2020/081 dated 20.08.2020 for detailed enquiry in the matter and to submit action taken report within 21 days. A team of the officers of the Board was also constituted and the industry was visited on 28.10.2020 and during visit, Sh. Rishi Jothi, Proprietor could not produce the old records, bills & any justification regarding bills dated 14.08.2007 and 18.08.2007 for sweater O/D washing (Over Dyeing washing) attached with the complaint. The complainant had attached the copy of documents related to sale tax department regarding sale & purchase of the unit and permission of MCL. Therefore, the letter was issued to MCL vide letter no. 163 dated 11.01.2021 and to Assistant Excise and Taxation Commissioner, Excise and Taxation Department, Ludhiana vide letter no. 165 dated 11.01.2021 to intimate the date & year from which the industry is doing dyeing/washing process.

7) A new complaint has been received. But, without complete report of Excise & Sale Tax Department and without complete bill of all dyeing/ washing machinery, the exact date of start of Dyeing/washing unit by the industry cannot be adjudged. The industry was granted consent to operate under the Water Act, 1974 valid upto 30.6.2025 for Zero Liquid Discharge (ZLD).

8) Sh. SL Verma has filed a complaint against M/s Sumit Knit Fab through Sh. Sant Balbir Singh Seechewal MP and a committee is constituted by Competent Authority of the Board to enquiry in the matter. The committee has submitted the report and raised some observation as per below:-

1. There is no account of 2026 KL. Whereas, the effluent may either be directly disposed off after the ETP plant to MC sewer without evaporation to save cost of energy involved in evaporation.
2. There is possibility of unmetered water source from where the water is taken for processing activities but is not accounted in records.
3. RO is not functioning properly and efficiently and there are chances that the industry might be discharging its treated effluent without reusing in the process.
4. It is neither feasible not advisable to use treated effluent with such a high TDS of around 1300 ppm for boiler feed or for dyeing/washing process as it will affect the boiler infrastructure as well as affect the quality of product being manufactured by the industry.
5. The possibility of discharge of effluent through flexible pipe from ETP or RO plant can't be ruled out.
6. The industry is not treating whole of the effluent through RO plant and about 2026 KL of effluent was found unaccounted. Hence, the quantities of RO reject will be much more as compare to 658 KL as recorded by the industry.

Environmental Engineer,
Punjab Pollution Control Board,
Regional Office-I, LUDHIANA

PUNJAB POLLUTION CONTROL BOARD

7. The hazardous waste of cat. 33.1 were found scattered here & there and no record was maintained.
8. The industry has not provided proper display board outside the hazardous waste storage room as only a computerized paper is pasted there.
9. The industry has failed to submit any record of bills or documents to justify the regular and periodic maintenance of RO plant. Further, no bill regarding change of membrane or RO plant was produced.
10. The industry has not complied with the condition of consent for providing automatic dosing arrangement for optimum chemical / coagulants in its ETP instead of manual system.
11. It has been apprehended that domestic effluent of the industry might be discharged into sewer through toilets.
12. The industry is not complying with the conditions of consent to operate granted to industry under Water Act, 1974 and authorization granted under the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016.

9) The industry was issued notice u/s 33-A of the Water Act, 1974 as well as show cause notice for revocation of consent to operate under the Water Act, 1974 and revocation of authorization under the HWM Rules, 2016 alongwith notice for imposition of EC with hearing before Chairman of the Board on 25.04.2024, wherein it was decided as under:

1. The consent to operate granted to the industry under the Water Act, 1974 and authorization granted under the Hazardous and other Waste Rules, 2016 be revoked.
2. The amount of Environmental Compensation be calculated after receipt of reply from MCL and Excise and Taxation Department, Ludhiana.
3. The Environmental Engineer, Regional Office-1, Ludhiana shall verify the year wise installation / addition of machinery by the industry and pursue the matter with MCL and Excise and Taxation Department for early response.

10) In compliance to decision of personal hearing, the reminder was issued to the Assistant Excise and Taxation Commissioner, Excise and Taxation Department, Ludhiana and MC Ludhiana. The report from State Sale Tax Officer was received. As per the report the unit has made purchases from the firms dealing in dyes and chemicals in the year 2005 and is carrying out the dyeing process. The unit is in the business of dyeing of Garments since, 2005.

11) The industry was in operation without valid consent to operate under the Water Act, 1974 and Air Act, 1981 from the year of 2004 to 2019, without installation of Effluent Treatment Plant and discharging untreated effluent into sewer.

12) The Excise and Taxation Department, Ludhiana has submitted its report that the unit has made purchases from the firms dealing in dyes and chemicals in the year 2005

-3-Environmental Engineer,
Punjab Pollution Control Board,
Regional Office-I, LUDHIANA

PUNJAB POLLUTION CONTROL BOARD

and is carrying out the dyeing process. The unit is in the business of dyeing of Garments since, 2005.

13) Thereafter, the industry was visited by officers of the Board on 30.05.2024 to check the compliance of decisions of hearing dated 25.04.2024 and observed as under:

1. The Excise and Taxation Department, Ludhiana has submitted its report vide their letter no. 124 dated 13.05.2024 stating that the unit has made purchases from the firms dealing in dyes and chemicals in the year 2005 and is carrying out the dyeing process. The unit is in the business of dyeing of Garments since, 2005.
2. The industry was in operation without valid consent to operate under the Water Act, 1974 and Air Act, 1981 from 2004 to 2019 & discharging untreated effluent into sewer.
3. The industry was visited by Senior Officers of the Board on 03.01.2019 and observed that the industry had installed the ETP but untreated effluent was being discharged into sewer. The effluent samples were collected and as per analysis report, various parameters were found beyond the prescribed limits of the Board. The industry is still discharging effluent beyond limit since 03.01.2019 and failed to submit fresh sample analysis report till date.
4. As per point no. 8 of report of committee, during 01 hour and 30 minutes, 300 ltr of RO reject was evaporated. Hence the evaporator has operational capacity of about 200 ltr / hr. As per record maintained by the industry, total RO reject generated from 01.01.2023 to 01.02.2024 was 552 KL, which is equivalent to 2 KLD of RO reject. Hence, in case, this evaporator would be operated for 10 hrs, it can evaporate about 2000 Ltr of RO reject and in 24 hrs it can evaporate 4.8 KL. The committee further reported that RO permeate was expected against 75% permeate received as per records maintained. Then, rest of the 25 % should be the RO reject, which will be 18.750 KL i.e. 25 % of 75 KLD consented discharge. So, there is a gap of an average of 13.95 KLD. The industry has not installed EMF meter at UF reject
5. The Board Committee verified that the ZLD plant is designed for RO permeate 50 ppm TDS and TDS of re-use water was around 1257 ppm. It seems that the efficiency of RO is near to 5 % against the consented discharge of 75 KLD.

14) After considering material facts on record, the Chairman of the Board decided that *the matter be referred to the Environmental Compensation Verification Committee for Imposition of Environmental Compensation as recommended by the Environmental Engineer, Regional Office-1, Ludhiana.*

15) It is pertinent to mention here that the Hon'ble Supreme Court of India has considered the concept of Polluter Pay's Principle in Indian Council for Enviro Legal Action and Others v/s Union of India and Others (1996) 3SCC 212, Vellore Citizens Welfare Forum

Environmental Engineer,
Punjab Pollution Control Board,
Regional Office-I, LUDHIANA

PUNJAB POLLUTION CONTROL BOARD

ab Union of India (1996) 5 SCC 647 and held that Polluter Pay's Principle is accepted principle and part of environmental law of the country even without specific statute.

16) Thus, in view of the above recorded facts, the matter was considered for imposition of Environmental Compensation for the period of violation from 01.04.2005 to 25.04.2019 in accordance with the formula and methodology evolved by the Central Pollution Control Board and adopted by the Punjab Pollution Control Board. The amount of Environmental Compensation for the period of violation from 01.04.2005 to 25.04.2019 (5138 days) was calculated to be Rs. 6,42,25,000/- as per following details:

EC	=	PI x N x R x S x LF
PI	=	80 (Since project proponent is violating Water Act, 1974 & Air Act, 1981 and is Red category industry)
N	=	5138 (Days calculated w.e.f 01.04.2005 till 25.04.2019 (due date of compliance of decisions of hearing)
R	=	250 (Since project proponent is small scale Red category industry, hence, R factor has been taken as 250)
S	=	0.5 (Since scale is small)
LF	=	1.25 (Since the project proponent is located in city with population less than 1 million)
EC	=	80 x 5138 x 250 x 0.5 x 1.25 = Rs. 6,42,25,000/-

17) Therefore, the industry is hereby directed to deposit an amount of Rs. 6,42,25,000/- (Rs. Six Crores Forty Two Lacs Twenty Five Thousand only) as Environmental compensation for the period of violation from 01.04.2005 to 25.04.2019 with the office of the Punjab Pollution Control Board within 15 days, from the date of receipt of this order, failing which, the Board shall be constrained to initiate necessary action for recovery of the amount of Environmental Compensation by adopting coercive measures, thereafter.

18) Take notice that no further intimation or reminder will be issued by the Board in this regard. Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana is directed to ensure compliance of directions issued in the case. A copy of this order be supplied to all the concerned for compliance.

Adarsh Pal Vig

(Prof. (Dr.) Adarsh Pal Vig)
Chairman

Environmental Engineer,
Punjab Pollution Control Board,
Regional Office-I, LUDHIANA

ਪੰਜਾਬ ਪ੍ਰਦੂਸ਼ਣ ਕੰਟਰੋਲ ਬੋਰਡ
PUNJAB POLLUTION CONTROL BOARD

471

Dated 5/12/2024

Subject: Imposition of Environmental Compensation upon M/s Sumit Knit Fab, B-3, Industrial Area-A, Extension, Ludhiana for violation of the provisions of Environmental Laws.

Order

The Punjab Pollution Control Board being the statutory regulatory authority is implementing the provisions of the Water (Prevention and Control of Pollution) Act, 1974, the Air (Prevention and Control of Pollution) Act, 1981, the Environment (Protection) Act, 1986 and the rules made three under in the State of Punjab. The main objective of the Board is maintaining or restoring the wholesomeness of water, the preservation of the quality of air and the protection and improvement of the environment.

2) The Ministry of Environment, Forest & Climate Change (MoEF&CC), Government of India has declared various clusters in the Country as Critically Polluted Areas (CPA), Severely Polluted Area (SPA) based on Cumulative Environmental Pollution Index (CEPI) score. Due to increased industrialization, activities of the industrial units and some other identical reasons, Ludhiana city has been declared as Critically Polluted Area by the Central Pollution Control Board.

3) Briefly stated that the industry is a small scale red category unit engaged in the process of dyeing and washing of the garments.

4) Earlier, a compliant was received against the unit regarding illegal operation of the unit. To verify the facts the site of unit was visited by Senior Officers of the Board on 03.01.2019 and it was found that the industry was operating without consent of the Board. The industry had installed the ETP but untreated effluent was being discharged into sewer. The ETP was found not in operational condition. The effluent samples were collected and as per analysis report, various parameters were found beyond the prescribed limits of the Board [BOD-122 against 30 mg/l, TSS- 129 against 100 mg/l, COD-384 against 250 mg/l].

5) Due to above violation, the direction u/s 33-A of the Water Act, 1974 & 31-A of the Air Act, 1981 were issued to the PSPCL vide Board's letter no. 638-641 dated 02.08.2019 for disconnection of the electric connection available with the industry. In compliance of above, the electric connection was disconnected by the PSPCL authorities. Thereafter, the industry had applied 'Consent to Operate' and for restoration of electric connection of the unit.

ਵਾਤਾਵਰਣ ਭਵਨ, ਨਾਭਾ ਰੋਡ, ਪਟਿਆਲਾ – 147001
Vatavaran Bhawan, Nabha Road, Patiala - 147001
Phone : Chairman - 0175-2215702, Member Secretary : 0175-2215902 (O), 2215636 (FAX)

6) In light of 'Consent to Operate' applied by the unit, the short time 'Consent to Operate' was granted under Water Act, 1974 vide no. CTOW/Fresh/LDH1/2019/9836666 dated 13.05.2019 valid upto 12.11.2019 for trade effluent discharge @ 75 KLD into sewer after treatment through ETP & Air Act, 1981 vide no. CTOA/Fresh/LDH1/2019/9835498 dated 13.05.2019 valid upto 12.11.2019 & electric connection of the industry was also restored temporarily upto 12.11.2019 for six months to adjudge the adequacy of installed ETP by the industry.

7) The industry had again applied for renewal of 'Consent to Operate' of the Board on 05.11.2019 alongwith restoration of electric connection for further period. The industry was granted consent under Water Act, 1974 & Air Act, 1981 both valid upto 12.05.2020 & electric connection of the industry was also restored upto 12.05.2020.

8) The electric connection of the industry was disconnected by PSPCL Authorities vide TDCO no. 171/65668 dated 21.05.2020 due to expiry of temporarily restoration period.

9) The industry had again applied for renewal in validity of consent under Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981 alongwith restoration of electric connection.

10) The industry was visited by officer of the Board on 01.06.2020 and it was observed that the industry had installed UF & RO plant and is recycling approx. 50 % of water after UF-RO and is discharging about 35 KLD of waste water into sewer. The electric connection of the industry is lying disconnected from the Pole.

11) In light of the UF & RO system installed by the industry the 'Consent to Operate' under Water Act, 1974 & Air Act, 1981 was granted to the industry on 24.07.2020, both valid upto 23.01.2021 for recycling of 50 % UF and RO water and discharge remain 35 KLD into sewer as one RO was pending due to Covid/curfew. The electric connection of the unit was also restored temporarily upto 23.01.2021.

12) The industry had again applied for extension in the validity of Consent to operate under the Water Act, 1974 and Air Act, 1981 alongwith restoration of electric connection on 27.12.2020.

13) Meanwhile, a compliant was also received from office of Monitoring Committee constituted by Hon'ble NGT letter no. CMC/2020/981 dated 20.08.2020 for detailed enquiry in the matter and to submit action taken report within 21 days.

14) A team of the officers of the Board was also constituted by the Competent Authority for inspection of unit. The industry was visited by team of officers of the Board on 28.10.2020 and it was observed as under:

1. The industry has installed 6 no. washing machines, 2 no. tub dyeing machines, 5 no. electric dryer, 2 no. knitting machines and 3 no. tuning machines.

2. The industry has installed ETP followed by RO system for treatment of trade effluent.
3. The representative of the industry informed during visit that earlier they were doing knitting, raising, tabling and fuse, printing, etc. since 2004 alongwith boiler. Tub dyeing is used as per demand & in case of fault during washing, cold dyeing is also done in washing milling machines.

15) The complainant had attached the copy of documents related to sale tax department regarding sale & purchase of the unit and permission of Munkipal Corporation, Ludhiana. Therefore, the letter was issued to MCL vide letter no. 163 dated 11.01.2021 and to Assistant Excise and Taxation Commissioner, Excise and Taxation Department, Ludhiana vide letter no. 165 dated 11.01.2021 to intimate the date & year from which the industry is doing dyeing/washing process.

16) The industry was also issued show cause notice to submit its reply vide Board letter no. 713-14 dated 18.02.2021 on the points of compliant. The industry has submitted the reply of show cause notice issued to it, but report was awaited from Assistant Excise & MCL. Hence in view of ZLD system installed by the industry short time 'Consent to Operate' under the Water Act, 1974 & Air Act, 1981 dated 03.03.2021 valid upto 02.09.2021 for Zero Liquid Discharge and electric connection of the unit was also restored upto this period 02.09.2021 with special conditions that:-

a) The industry shall get the EMF meters installed at source of water supply as well as on recirculation system, within 15 days.
b) The industry shall submit the copies of balance sheets alongwith copies of electricity bills from date of commissioning of the unit.

17) Thereafter, the industry was granted consent to operate under the Water Act, 1974 valid upto 30.6.2025 for Zero Liquid Discharge (ZLD). The industry was granted authorization under the Hazardous and other Waste Rules, 2016, valid upto 30.06.2027 for hazardous waste of category 5.1, 33.1 & 35.3.

18) Sh. SL Verma has filed a complaint against M/s Sumit knit fab through Sh. Sant Balbir Singh Sichewal MP and a committee is constituted by competent authority of the Board to enquiry in the matter. The committee has submitted the report and raised some observation as per below:-

1. There is no account of 2026 KL. Whereas, the effluent may either be directly disposed off after the ETP plant to MC sewer without evaporation to save cost of energy involved in evaporation.
2. There is possibility of unmetered water source from where the water is taken for processing activities but is not accounted in records.
3. RO is not functioning properly and efficiently and there are chances that the industry might be discharging its treated effluent without reusing in the process.

It is neither feasible nor advisable to use treated effluent with SAR 8 (high RSC) around 1300 ppm for boiler feed in the dyeing/washing process as it will affect the boiler infrastructure as well as affect the quality of product being manufactured by the industry. the possibility of discharge of effluent through further pipe line ETP or RO plant can be ruled out.

The industry is not treating whole of the effluent through RO plant and about 250 KL of effluent was found unaccounted. Hence, the operation of RO might will be much more as compare to 658 KL as intimated by the industry.

The hazardous waste of cat. 33.3 were found unmanaged here & there and no record was maintained.

The industry has not provided proper display board outside the hazardous waste storage room as only a computerized paper is pasted there.

The industry has failed to submit any record of bills or documents to justify the regular and periodic maintenance of RO plant. Further, no bill regarding change of membranes of RO plant was produced.

The industry has not complied with the condition of consent for providing automatic dosing arrangement for optimum chemical / coagulants in its ETP instead of manual system.

It has been apprehended that domestic effluent of the industry might be discharged into sewer through toilets.

In view of above, the industry was issued notice u/s 33-A of the Water Act, 74 as well as show cause notice for revocation of consent to operate under the Water Act, 74 and revocation of authorization under the Hazardous and other Waste Rules, 2016 ngwith notice for imposition of EC with hearing before Chairman of the Board on 04.2021, wherein some of the decisions that:-

The consent to operate granted to the industry under the Water (Prevention & Control of Pollution) Act, 1974 and authorization granted under the Hazardous and other Waste (Management & Transboundary Movement) Rules, 2016 be revoked.

The directions u/s 33-A of the Water (Prevention & Control of Pollution) Act, 1974 be confirmed for closure of the industry and disconnection of electric connection.

All the D.G. sets existing in the premises of the industry be sealed.

A reminder be issued to MCL in continuation to letter no. 163 dated 11.01.2021 and to Assistant Excise and Taxation Commissioner, Excise and Taxation Department, Ludhiana in continuation to letter no. 165 dated 11.01.2021 to intimate the date & year from which the industry is doing dyeing/washing process.

The amount of Environmental Compensation be calculated after receipt of reply from MCL and Excise and Taxation Department, Ludhiana.

6. The Environmental Engineer, Regional Office-1, Ludhiana shall verify the year wise installation / addition of machinery by the industry and pursue the matter with MCL and Excise and Taxation Department for early response.

20) The Excise and Taxation Department, Ludhiana has submitted its report that the unit has made purchases from the firms dealing in dyes and chemicals in the year 2005 and is carrying out the dyeing process. The unit is in the business of dyeing of Garments since, 2005.

21) In compliance of decisions of hearing dated 25.04.2024, the industry was issued directions u/s 33-A of the Water (Prevention & Control of Pollution) Act, 1974 vide Board's letter no. 2502-03 dated 29-04-2024 to its closure and to PSPCL Authorities vide Board's letter no. 2504-05 dated 29-04-2024 for disconnection of electric supply available with the industry. In compliance of above directions, the PSPCL Authorities was disconnect the electric supply of the industry vide TDCO letter no. 104/11 dated 29.04.2024. The consent to operate granted to the industry under the Water (Prevention & Control of Pollution) Act, 1974 was also revoked by the Board..

22) To verify the same, the industry was visited by officer of the Board on 29.04.2024 and it was observed that the electric connection of the industry found disconnected in compliance to the directions issued by the Competent Authority. The process got stopped during the visit & after shutting down the D.G set. The D.G set was sealed by the officer of the Board in the presence of the industry.

23) It is clear from the latest report of the committee that the ZLD system adopted by the industry suffers from various loopholes and major violations have been reported in the functioning of the ZLD system adopted by the industry by the committee. It is also hereby mentioned that though the request of the industry for temporary restoration of the electric supply was considered from the period from 2019 to 2020 however as the industry was operating the same ZLD system in that period also, as such it would be technically as well as legally appropriate to impose EC on the unit from 26.04.2019 to 29.04.2024 on account of violations.

24) It is pertinent to mention here that the Hon'ble Supreme Court of India has considered the concept of Polluter Pay's Principle in Indian Council for Enviro Legal Action and Others v/s Union of India and Others (1996) 3SCC 212, Vellore Citizens Welfare Forum v/s Union of India (1996) 5 SCC 647 and held that Polluter Pay's Principle is accepted principle and part of environmental law of the country even without specific statute.

25) Above facts are sufficient for the imposition of Environmental Compensation by invoking the Principle of Polluter Pays and the industry thus made itself liable for Environmental Compensation under the Polluter Pay's Principle for the period of violation

26) Thus, in view of the above recorded facts, the matter was considered for imposition of Environmental Compensation for the period of violation from 26.04.2019 to 29.04.2024 in accordance with the formula and methodology evolved by the Central Pollution Control Board and adopted by the Punjab Pollution Control Board. The amount of Environmental Compensation for the period of violation from 26.04.2019 to 29.04.2024 (1831 days) was calculated to be Rs. 91,55,000/- as per following details:

EC	=	PI x N x R x S x LF
PI	=	80 (Since industry is violating Water Act, 1974 & Air Act, 1981 and is Red category industry)
N	=	1831 (Days calculated w.e.f 26.04.2019 to 29.04.2024 (Date of disconnection of electric supply)
R	=	100 (Since industry is small scale Red category industry, hence, R factor has been taken as 100)
S	=	0.5 (Since scale is small)
LF	=	1.25 (Since the project proponent is located in city with population less than 1 million)
EC	=	80 x 1831 x 100 x 0.5 x 1.25 = Rs. 91,55,000/-

27) Therefore, the industry is hereby directed to deposit an amount of Rs. 91,55,000/- as Environmental compensation for the period of violation from 26.04.2019 to 29.04.2024 with the office of the Punjab Pollution Control Board within 15 days, from the date of receipt of this order, failing which, the Board shall be constrained to initiate necessary action for recovery of the amount of Environmental Compensation by adopting coercive measures, thereafter.

28) Take notice that no further intimation or reminder will be issued by the Board in this regard. Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana is directed to ensure compliance of directions issued in the case. A copy of this order be supplied to all the concerned for compliance.

Adarsh Pal Vig

(Prof. (Dr.) Adarsh Pal Vig)
Chairman

39. In the light of the facts discussed above, we are clearly of the view that impugned order dated 24.07.2024 passed by PSPCB is unsustainable, being in violation of principles of natural justice and also having travelled beyond the facts which were disclosed to appellant in the show cause notice and at the time of personal hearing.

40. Appeal is accordingly allowed. The impugned order dated 24.07.2024 is hereby set aside. Pending IAs stand disposed of accordingly.

41. However, this order shall not preclude the respondent PSPCB from passing a fresh order after giving due opportunity of hearing to appellant and in accordance with law including compliance of principles of natural justice and the observations made in this judgment.

PRAKASH SHRIVASTAVA,
CHAIRPERSON

SUDHIR AGARWAL,
JUDICIAL MEMBER

DR. A. SENTHIL VEL,
EXPERT MEMBER

April 1, 2025
Appeal No.37/2024
R

PUNJAB POLLUTION CONTROL BOARD
onal Office-1, E-040-D, Phase-V, Focal Point, Ludhiana
: 0161-4673789 Website: www.ppcb.gov.in email: [illegible]

Regd./Speed Post Dated

ਮਹਿਰੀ ਪੂਰਬੀ ਹਲਕਾ, ਲੁਧਿਆਣਾ।
ਡਾਇਰੀ ਨੰ: 2492 ਮਿਤੀ: 15/4/25
ਕਾ:ਕਾ: ਦਿੱਲੀ: ਮੁੱਖ ਦਫ਼ਤਰ ਸਥਾਨਕ ਸੇਖਵਾਧਿਕਾਰੀ ਜੀ ਜੀ: .....
.....
ਦਿੱਲੀ: ਮੁੱਖ ਦਫ਼ਤਰ ਹਲਕਾ ਸਹਾਇਕ

1 The Chief Engineer (Operation),
Punjab State Power Corporation Ltd.,
Ludhiana.

2. The Superintending Engineer (Distribution),
Punjab State Power Corporation Ltd.,
Ludhiana.

: **Directions u/s 33-A of the Water (Prevention & Control of Pollution) Act, 1974– M/s Sumit Knitab, 3-B, Indl Area A Extn., Ghore Wali Road, Ludhiana.**

The Competent Authority of Board has decided to issue directions u/s 33- Water (Prevention & Control of Pollution) Act, 1974 for temporarily restoration of connection available to the industry/ premises. You are, therefore, directed to with the following:-

"That the authorities concerned shall restore the supply of electricity ble to the subject cited industry/premises temporarily for 3 months i.e upto 25."

In case of failure to comply with the above said directions, you are liable on u/s 41 of the Water (Prevention and Control of Pollution) Act 1974.

Senior Environmental Engineer
For & On behalf of Chairman of the Board

Dated

No.
A copy of the above is forwarded to the Environmental Engineer, Punjab Pollution l Board, Regional Office-1, Ludhiana for information and to submit compliance within 03 days.

Senior Environmental Engineer
For & On behalf of Chairman of the Board

Dated 14/4/25

No. 2491
A copy of the above is forwarded M/s Sumit Knitab, 3-B, Indl Area A Extn., e Wali Road, Ludhiana for information.

ਮੋਬਾ ਨੰਬਰ:3887 ਮਿਤੀ:- 15/4/25
ਪ੍ਰਿਨਸਿਪਲ ਦਾ ਪ੍ਰੀਯਾਰ ਸਥਾ ਦਾਖਲ
: ਦਿੱਲੀ:/ ਮੀ: ਕਾ: ਕਾ: ਦਿੱਲੀ:/ ਦੇ
ਦਫਤਰ ਪੂਰਬੀ ਹਲਕਾ ਲੁਧਿਆਣਾ ਨੂੰ
ਅਤੇ ਅਗਲੇਰੀ ਕਾਰਵਾਈ ਹਿੱਤ ਭੇਜਿਆ
।

ਜੀ ਆਇਆਂ ਨੂੰ

Senior Environmental Engineer
For & On behalf of Chairman of the Board

GSTIN 03ABEPJ2175J3ZT

ANNEXURE-R3/13

98723 [illegible]3

SUMIT KNIT FAB

3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)
Email: sumitknitfab@yahoo.com

To

01-10-2025

The Senior Environmental Engineer -ZO1

Punjab Pollution Control Board

E-648, phase V, Focal point

Ludhiana

Sub:- Reply of Show cause notice for refusal of Consent to operate under the Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981.

Respected Sir

This is in continuation of our reply dated 18/09/2025 , submitted to your office for the show no 4495-96 dated 12/09/2025. We strongly confirm some points again given in the show cause notice.

Point No 1- You are requested to take untreated/ETP treated and RO permeate water sample again for analysis purpose to adjudge the efficiency of ETP +ZLD.

Point No 2- Haudi near main gate and wash room has been dismantled, photograph attached.

Point No 3- As per the record water extraction from ground as under for the last three months .

Month(2025)	Opening	Closing	GWE KLD/month	Working days	KLD consumption @
May	51	274	223	23	9.69
June	274	567	293	26	7.42
July	567	835	268	27	9.92

You are requested depute your officer to audit the water balance again.

Point No 4 – Agreement for Hazardous waste 37.3 has been sent to NGPA , we will submit signed copy to your office before 10th day of this month and submit revised application for HW authorisation.

Point No -8- We are submitting herewith proposal for dosing of chemicals (lime powder, ferrous sulphate, polyelectrolyte) through mechanized system. System will be executed within month.

You are requested to grant us consent to operate at the earliest.

Rishi Jethi
Sunit Knit Fab

For SUMIT KNIT FAB
Rishi Jethi
Prop.

11/10/25

GSTIN 03ABEPJ2175J3ZT

ANNEXURE-R3/14

9872[illegible]3

SUMIT KNIT FAB

3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)
Email: sumitknitfab@yahoo.com

Dated: 30.10.2025

To,

The Environment engineer ,

RO 1 Focal point Ludhiana,

Punjab.

Sub: Additional Reply on behalf of undersigned dyeing unit i.e. M/s Sumit Knit Fab to the notice/letter dated 30.09.2025 and 27.10.2025 issued by the Punjab Pollution Control Board.

Sir,

The instant reply is being filed by the undersigned dyeing industry i.e. M/s Sumit Knit Fab located at B-3, Industrial Area-A, Extension, Ludhiana to the notice/letter dated 30.09.2025 and 27.10.2025 issued by the Punjab Pollution Control Board (hereinafter referred to as "***PPCB***"). That the present reply is being filed in continuation of, and in addition to, the earlier reply dated 23.09.2025 submitted by the undersigned. The contents of the said reply may kindly be

GSTIN 03ABEPJ2175J3ZT

SUMIT KNIT FAB
3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)
Email: sumitknitfab@yahoo.com

treated as an integral part of the present submission, and are not being repeated herein for the sake of brevity.

1. At the very outset, it is most pertinent to submit that the complaint has been instituted by Mr. Sunil Verma, proprietor of M/s Megaline Dyeing and Finishing House, who is a direct competitor and business rival of the undersigned, with both parties engaged in the specialized field of indigo washing. It is further relevant to mention that Sh. S.L. Verma is a politically connected and influential person in the local area, and appears to be misusing such influence to harass the undersigned and exert undue pressure through repeated complaints. In the year 2019, upon the establishment of the undersigned's dyeing and washing machinery, Sh. S.L. Verma approached the undersigned and sought an increase in the undersigned's dyeing rates so as to artificially align and equalize market pricing and customer inflow. The undersigned, adhering to fair business practices and market principles, declined such request. Aggrieved by the same, Sh. S.L. Verma has since embarked upon a vindictive campaign to harass the undersigned by repeatedly lodging baseless

GSTIN 03ABEPJ2175J3ZT

98723[illegible]3

SUMIT KNIT FAB

3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)
Email: sumitknitfab@yahoo.com

and frivolous complaints against the undersigned's unit, solely with the intent to disrupt his business operations and tarnish his goodwill.

2. That in his complaint before the Board, Sh. S. L. Verma has attempted to misleadingly rely upon dealer cardex records maintained by the Sales Tax Department to create a false impression that the undersigned has been engaged in dyeing activities since 2005. It is respectfully submitted that such reliance is wholly misplaced, misconceived and deliberately intended to misrepresent facts. The mere mention of purchase entries in dealer cardex cannot, in any manner, establish that dyeing operations were being undertaken by the undersigned at the said time, nor can it be treated as conclusive proof of any such activity. The complainant has selectively relied on these records with an ulterior motive to fabricate a false narrative and mislead the Board.

3. In continuation of the above, it is submitted that the undersigned's industrial unit was established in the year 2003. From its inception in 2003 until the year 2018, the undersigned was solely engaged in the business of manufacturing and re-selling knitted fabrics, and was not involved in dyeing operations during this period. It is pertinent to clarify that, in the ordinary course of business, the

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Email: sumitknitfab@yahoo.com

4. undersigned outsourced the dyeing process to third-party units, whenever dyeing was necessary for the manufacture and sale of knitted fabrics. However, with the passage of time, the undersigned began receiving multiple complaints from customers regarding the poor quality of dyeing being undertaken by the outsourced units, who at times used inferior or sub-standard dyes, including cheap imported Chinese dyes, which adversely impacted the quality of the final product and customer satisfaction. Faced with such recurring grievances and in order to protect its market credibility as well as remain competitive in a highly demanding industry, the undersigned opted to purchase dyeing chemicals directly from wholesale markets at significantly lower prices and supply the same to the outsourced dyers exclusively for dyeing the undersigned's fabric, thereby ensuring better control over quality and cost-efficiency. This approach was adopted purely to maintain consistent quality standards and meet customer expectations, and cannot be misconstrued as proof of the undersigned undertaking dyeing operations during the said period. Copy of bills evidencing that the undersigned used to outsource the work of dyeing (job-work) are attached herewith as **Appendix-A(Colly)**.

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SUMIT KNIT FAB

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Email: sumitknitfab@yahoo.com

5. That it is pertinent to highlight that there is not a single photograph or inspection report of the Board on record indicating that any dye or dyeing equipment was ever found within the premises of the undersigned's industry during the period 2004–2018. This is for the simple reason that, from 2003 till 2018, the undersigned was exclusively engaged in the work of knitted fabric manufacturing and no dyeing activity whatsoever was being undertaken at the premises during that time. It is further submitted that officials of the Board routinely visited and inspected the unit throughout these years, and at no point did any officer observe or record the presence of dyeing machinery or report the conduct of dyeing operations or discharge of untreated dyeing effluent from the unit. Thus, the allegations raised are entirely baseless and are nothing more than a malicious and motivated attempt by a business competitor to mislead the Board and cause unwarranted harassment to the undersigned, despite the fact that all official records categorically refute such false claims.

6. The dealer cardex relied upon by Sh. S. L. Verma pertains only to the purchase of dyes by the undersigned for the limited purpose of supplying the same to outsourced dyeing units, exclusively for dyeing the undersigned's own fabric.

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The said entries merely reflect procurement of chemicals and cannot, by any stretch of imagination, be construed as evidence of the undersigned carrying out dyeing operations within his own industrial premises. The reliance placed on such records is therefore wholly misconceived, as the mere purchase of dyes does not establish that any dyeing activity was undertaken in-house by the undersigned, particularly when the dyeing work was admittedly outsourced during the relevant period.

7. That from the year 2003 till 2019, the unit of the undersigned was categorized as a *Green Category industry* and was exclusively engaged in the activity of manufacturing/resale of knitted cloth, without any dyeing operations. It was only in the year 2019 that the scope of activities of the unit was expanded to include washing and dyeing, along with the installation of ZLD system, and only thereafter machinery for dyeing was procured and installed. This fact is duly corroborated by the letter dated 09.02.2021 issued by the Municipal Corporation, which clearly records that the effluent discharge connection of the undersigned's unit was regularized only from 09.04.2019 (**Appendix-B**). Further, a letter dated 17.02.2021 issued by the Office of the Assistant

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8. Commissioner, State Tax, Ludhiana-3 also confirms that the firm was registered on the VAT portal from 31.05.2005 for manufacturing/resale of knitted cloth and that the purchase invoices relating to dyeing machinery are reflected only in FY 2019-20 (**Appendix-C**). Moreover, in response to the application dated 18.11.2024 filed by the undersigned along with bills, invoices, ledgers, and balance sheets, the Office of the Deputy/Assistant Commissioner, CGST Division, Ludhiana has issued a letter dated 20.11.2024 certifying that dyeing machinery was purchased only during the period 01.12.2018 to 17.09.2020, and production commenced after 13.05.2019 as per the certificate issued by the Punjab Pollution Control Board (**Appendix-D Colly**).

9. Thus, it is abundantly clear and conclusively established from the undisputed record that no dyeing machinery was installed or operated by the undersigned prior to the year 2019. Any invoices or documents that may be relied upon or produced by Sh. Sunil Verma, if at all, could only relate to machinery procured for knitting operations, which the undersigned was exclusively undertaking during the relevant period. Such machinery was intended only for the

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10. manufacture of anti-pilling knitted fabric — a completely dry, mechanical process that does not involve dyeing or the generation of any trade effluent. Accordingly, any attempt to misconstrue or misrepresent the said documents as evidence of dyeing machinery installation prior to December 2018 is wholly false, misleading, and belied by the factual record as well as the nature of the manufacturing operations carried out at that time.

11. That the undersigned industry commenced dyeing and washing operations only in the year 2019. Prior to that, the undersigned was exclusively engaged in knitted fabric manufacturing, and the installation of machinery required for dyeing and washing began only in December 2018. In this regard, the relevant purchase invoices for machinery procured from December 2018 onwards are annexed herewith as **Appendix-E (Colly)**, clearly establishing the timeline of commencement of such activity. It is further respectfully submitted that the industry has been fully compliant with environmental norms at all times. Significantly, since August 2021, upon achieving Zero Liquid Discharge (ZLD) status, the undersigned has ensured that no trade effluent whatsoever is discharged into the municipal sewer or into the environment. The industry has

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Email: sumitknitfab@yahoo.com

12. installed a state-of-the-art Effluent Treatment Plant (ETP) incorporating advanced technology for the complete treatment and management of effluent generated from the dyeing and washing processes. Out of the treated effluent, approximately 80% is recycled and reused within the manufacturing process and the remaining 20% is evaporated, resulting in zero discharge of treated or untreated effluent either inside or outside the industry premises. The undersigned therefore remains fully compliant with environmental obligations and continues to operate strictly in accordance with applicable norms and regulatory requirements.

13. That without prejudice to the above submissions, it is most respectfully submitted that the present complaint is hopelessly barred by limitation and deserves to be rejected at the very threshold. The allegations raised by the complainant pertain to an alleged period commencing from the year 2005, whereas the present complaint has been filed after an inordinate and unexplained delay. Even assuming without admitting that any cause of action had arisen at the time alleged, the same stood extinguished long ago. Furthermore, as per the National Green Tribunal Act, the limitation for raising

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14. any environmental dispute is strictly prescribed as six months, extendable by a maximum period of sixty days only upon sufficient cause being shown. In the present case, there is neither any explanation for the extraordinary delay nor any material to justify condonation. The complaint is therefore grossly time-barred, contrary to settled principles of law, and liable to be dismissed on this ground alone.

In light of the foregoing submissions, it is respectfully submitted that the complaint filed by Sh. Sunil Verma, who is admittedly a direct business competitor of the undersigned, is wholly malafide, motivated, and aimed at causing undue harassment rather than raising any bona fide environmental or operational concern. The unfounded allegations regarding alleged improper procurement of machinery, technical lapses, environmental violations, or manipulation of records stand conclusively disproved by cogent documentary evidence and statutory records issued by the competent authorities, including the Municipal Corporation, the State Tax Department, and the CGST Division, as well as by routine inspections and valid approvals granted by the Hon'ble Board. The Complainant, being a chronic complainant and a rival driven by business

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Email: sumitknitfab@yahoo.com

animosity, is attempting to misuse his influence to mislead the authorities and malign a fully compliant industry that has installed and maintains a proper and efficient ETP and ZLD system in strict adherence to environmental norms. It is, therefore, most humbly prayed that your good office may be pleased to see through the mala fide intent and ulterior motive behind the present complaint, and dismiss the same in entirety as false, vexatious, and devoid of any factual or legal merit, thereby permitting the undersigned industry to continue its lawful operations without unwarranted interference, in the interest of justice, equity, and fair play.

For M/s Sumit Knit Fab

(Rishi Jethi, Proprietor).

PUNJAB POLLUTION CONTROL BOARD
Zonal Office-1, E-648-B, Phase-V, Focal Point, Ludhiana
Tele Fax:- 0161-2672280 Website:- www.ppcb.gov.in email:-
ppcbzo1ldh@gmail.com

No. 160 **Dated** 11/1/2021

To

M/s Sumit Knit Fab,
B-3, Industrial Area-A, Extension,
Ludhiana.

Sub:- Violation of the provisions of the Water (Prevention & Control of Pollution) Act, 1974.

It is intimated that the industry is small scale red category dyeing unit and has been granted consent to operate under Water Act, 1974 dated 24.07.2020 valid upto 23.01.2021.

A letter has been received from office of Monitoring Committee constituted by the Hon'ble NGT regarding the complaint received against the industry from Sant Baba Balbir Singh Seechewal, in which it has been claimed that the industry was operating its dyeing and washing process at existing location since, 2005 without any ETP and the Municipal Corporation has also regularized the industry upto 31.03.2019 (copy of the complaint enclosed).

On going through the complaint, Sr. no. 6 mentioned in the index are bill of the firm.

It is, therefore, requested to give comments/details of the bill issued on the name of firm, so as to take further action in the matter.

DA/ as above

Senior Environmental Engineer,
Zonal Office-1, Ludhiana

Endst. No. ..... **Dated** .....

A copy of the above is forwarded to the Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana to pursue the matter with the industry to get the desired report, within 10 days, please.

Senior Environmental Engineer,
Zonal Office-1, Ludhiana

ਦਫ਼ਤਰ ਕਾਰਜਕਾਰੀ ਇੰਜੀਨੀਅਰ-ਓਐਂਡਐਮ, ਜੋਨ-ਬੀ, ਨਗਰ ਨਿਗਮ ਲੁਧਿਆਣਾ।

ANNEXURE-R3/16

ਐਕਸੀਅਨ ਵਾਤਾਵਰਣ ਇੰਜੀਨੀਅਰ,
ਪੰਜਾਬ ਪਲੂਸ਼ਨ ਕੰਟਰੋਲ ਬੋਰਡ,
ਜੋਨਲ ਆਫਿਸ-I, ਲੁਧਿਆਣਾ।

ਨੰ. 1173/ਕਵ/ਓਪ੍ਰਮ/8 ਮਿਤੀ 09/03/2011

ਵਿਸ਼ਾ Violation of the provision of the Water (Prevention & Control of Pollution) Act, 1974 – M/s Sumit Knit Fab, B-3, Industrial Area-A, Extention, Ludhiana.

ਹਵਾਲਾ: ਪੱਤਰ ਨੰ. [redacted] ਮਿਤੀ 11-01-2011 ਦੇ ਸਬੰਧ ਵਿੱਚ।

ਉਪਰੋਕਤ ਹਵਾਲੇ ਅਧੀਨ ਹੋਏ ਪੱਤਰ ਦੇ ਸਬੰਧ ਵਿੱਚ ਦੱਸਿਆ ਜਾਂਦਾ ਹੈ ਕਿ M/s Sumit Knit Fab, B-3 Industrial [redacted] ਡਿਸਪੋਜਲ ਚਾਰਜਜ਼ ਦਾ ਚੁਨੌਖਸ਼ਨ ਨਗਰ ਨਿਗਮ ਦੇ ਹਿਸਾਬ [redacted] ਮਿਤੀ 09-04-2010 ਨੂੰ ਐਲ.ਡੀ.ਜੀ ਨੰ. 15993 ਰਾਹੀਂ ਰੈਗੁਲਰ ਕੀਤਾ ਗਿਆ ਹੈ ਜੀ।

ਕਾਰਜਕਾਰੀ ਇੰਜੀਨੀਅਰ-ਓਐਂਡਐਮ,
ਜੋਨ-ਬੀ, ਨਗਰ ਨਿਗਮ ਲੁਧਿਆਣਾ।

[redacted] ਮਿਤੀ:
[redacted] ਜੋਨ-ਏ/ਬੀ ਜੀ ਨੂੰ ਸੂਚਨਾ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ

ਕਾਰਜਕਾਰੀ ਇੰਜੀਨੀਅਰ-ਓਐਂਡਐਮ,
ਜੋਨ-ਬੀ, ਨਗਰ ਨਿਗਮ ਲੁਧਿਆਣਾ।

TRUE TRANSLATION FROM PUNJABI TO ENGLISH

OFFICE EXECUTIVE ENGINEER O&M, ZONE-B, MUNICIPAL CORPORATION, LUDHIANA

To,

Senior Environmental Engineer, Punjab

Pollution Control Board,

Zonal Office-1, Ludhiana

No. 1173/XEN/O&M/B Dated 09/02/2011

Subject:- Violation of the provision of the Water (Prevention & Control of Pollution) Act 1974- M/s Sumit Knit Fab, B-3, Industrial Area-A, Extension, Ludhiana

Reference:- Regarding Letter No. 162-63 Dated 11-01-2021

In relation to the letter received under reference on the above subject, it is stated that M/s Sumit Knit Fab, B-3, Industrial Area-A, Extension, the connection of disposal charges has been deposited as per municipal corporation record receipt G-8 No. 17/14823 Dated 09-04-2019 and continue the regular connection as per I.D No. 15993.

Sd/-

Executive Engineer O&M Zone-B,

Municipal Corporation, Ludhiana

Letter No. _____ Dated _____

Above letter has been sent to Superintendent Engineer O&M Zone-B, for the information purpose.

Sd/-

Executive Engineer O&M Zone-B,

Municipal Corporation, Ludhiana

Office of Asstt. Commissioner State Tax, Ludhiana-3

ANNEXURE-R3/17

Mini Secretariat, Ferozepur Road, Near Bharat Nagar Chowk, Ludhiana-141001

Date: 17/02/2021

No. 1647

Dt. 17-02-2021

To

The Senior Environment Engineer

Zonal Office-1, Ludhiana

COMPLAINT AGAINST M/S SUMIT KNIT FAB, B-3, INDUSTRIAL AREA-A, EXTENSION, LUDHIANA

Refer to your letter No. 164 dated 11 Jan 2021 regarding complaint against M/S Sumit Knit Fab, B-3, Industrial Area-A, Extension Ludhiana.

In this regard, it is submitted that as per the record, the firm was registered on the VAT portal w.e.f 31 May 2005 for manufacturing/resale of Knitted Cloth (copy enclosed). Moreover, the purchase invoices related to the purchase of dyeing unit machinery/equipment reflects that the firm was involved in dying operations in FY 2019-20.

State Tax Officer
Ward - 60
Ludhiana-3

1

OFFICE OF THE DEPUTY/ASSISTANT COMMISSIONER,
CGST DIVISION, LUDHIANA CENTRAL
FORTUNE PLAZA, 2nd FLOOR, OPP. HERO CYCLE
G.T. ROAD, LUDHIANA.
Email: cgst-div-cen-ldh@gov.in

सत्यमेव जयते

ANNEXURE-R3/18

TO WHOMSOVER IT CONCERNS

This is to certify that M/s Sumit Knit Fab, 3B Industrial Area Extension, Ghorewali Road Ludhiana falls under the jurisdiction Range V, CGST Division, Ludhiana. They have installed Dyeing Unit in FY 2018-19 and machinery in this regard was purchased from the period 01.12.2018 to 17.09.2020. They have commenced production after 13.05.2019 as per the Certificate issued by Punjab Pollution Control Board, Zonal Office -1, Ludhiana . The details Suppliers from whom said machinery has been purchased reflect in the GSTR 2A for the Financial Years 2018-19, 2019-20 and 2020 -21.

Rajesh Nathoo
20/11/2024.
Superintendent(Range V)

CGST Division Central, Ludhiana

राजेश नाथू
RAJESH NATHOO
अधीक्षक
Superintendent

Signed by Rajesh Nathoo
Date: 20-11-2024 18:54:15

Scanned with CamScanner

ANNEXURE-R3/19

PUNJAB POLLUTION CONTROL BOARD VATAVARAN BHAVAN,
NABHA ROAD, PATIALA
WATER ANALYSIS REPORT

1. Laboratory Sample No. — E-4942-4945/ H.O.Lab. Monitoring/2024
2. Name of Industry — M/s Sumit Knit Fab, 3-B Industrial Area-A, Ghorewal Road, Ludhiana
3. Name of Sample collecting Officer — Er. R.K Ratra, SEE Er. Arun Kumar Kakar (Retd SEE Er. Jaspal Singh, AEE & Sh. Sandeep Gupta, SO Senior Environmental Engineer, Zonal Office Jalandhar
4. Designation of authorizing Test
5. Type of Sample — Grab
6. Date &Time of Sample collection — 02.02.2024
7. Date of Sample receipt in Lab. — 03.02.2024
8. Period of Analysis — 03.02.2024 to 12.02.2024
9. Test Methods — As per relevant parts of IS:3025/IS:1622 & Methods of APHA

Results

Sr. No.	Parameters	Outlet of ETP Leading to UF Feed	Final RO1 & RO2 Permeate Leading to Storage Tank	Outlet of Overhead Tank, where Fresh Water RO Permeate is Taken	Final RO-II Reject leading to Evaporator
1	Ph	7.8	8.2	8.3	8.2
2	Total Suspended Solids mg/l	18	BDL	11	44
3	Total Dissolved Solids mg/l	1640	1501	1267	5894
4	Chemical Oxygen Demand mg/l	52	19	14	-
5	Bio-chemical Oxygen Demand mg/l	8	BDL	BDL	-
6	SAR	16.8	14.6	11.5	-
7	Ammonical Nitrogen mg/l	4.3	BDL	BDL	-
8	Phenolic Compound mg/l	BDL	BDL	BDL	-
9	Sulphide mg/l	BDL	BDL	BDL	-
10	Total Chrome mg/l	BDL	BDL	BDL	-
11	Oil & Grease mg/l	BDL	BDL	BDL	-

Remarks: No Specific Standard Prescribed as per E.P.A. However, if any stringent/other standards have been imposed by the Board, the same shall prevail
Note: BDL means below method detection limit

Endst. No: 4506-08

Scientific Officer
Dt. 16/2/24

A copy of the above is forwarded to the:-

1. The Chief Environmental Engineer (Water), Punjab Pollution Control Board, Ludhiana.
2. The Senior Environmental Engineer, Punjab Pollution Control Board, Zonal Office- Jalandhar.
3. The Environmental Engineer, Punjab Pollution Control Board, Regional Office, Jalandhar.

Asstt. Scientific Officer

22/3/024

GSTIN : 03ABEPJ2175J3ZT

SUMIT KNIT FAB

3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)

To
The Chairman,
Punjab Pollution Control Board,
Patiala

Dated: 25.04.2024

ANNEXURE-R3/20

Sub: Reply file against Notice no.2304 dated 19-04-2024 issued by Add. Senior Environmental engineer

Sir,

We are filling the reply against notice no.2304 dated 19-04-2024 for revocation of consent to operate under the Water Act, 1974 and revocation of authorization under the Hazardous and other Water Rules, 2016 along with notice for imposition of Environmental compensation .
We would like to draw your kind Attention towards the above notice contents. Notice issued based on the false complaint by sh. Sunil Verma and filled through sh. Sant Seechewal M.P and member of those committee constituted by national green tribunal to competent authority of the board. All contents are issued by the board in the shape of notice for environmental compensation, whereas the all contents are not relevant to me. Details given below_

1. That WE / I RISHI JETHI S/O SH. VINOD KUMAR PROP. Of SUMIT KNIT FAB , 3-B, INDUTRIAL AREA-A EXTENSION, LUDHIANA is sole proprietor of this company.
2. That we/ I law abiding person. Never done any wrong activity against clean Environment .
3. That we/I started the above company in the year of 2019 for washing and dyeing.
4. That before running the above said unit got all Permissions/ NOC from the Punjab Pollution Control Board as well as all the necessary concerned departments
5. That we/I invest more then 60 lacs , for provide the clean Environment to the public. because we are responsible citizen of India.
6. That when ever board officer came to my unit for inspection , they found everything is ok expect minor changes required and they suggested and we implicated immediately.
7. That zero liquid discharge plant working regularly as per norms.
8. That local sewerage connection has been disconnected as per municipal corporation Ludhiana norms (except domestic sewer). No single drop of water discharging into local sewerage. Almost more then 90% Water using again for washing/ dyeing .
9. That hazard waste display board all ready installed.
10. That complainant sh. Sunil Verma already earlier misguided by the other concerned departmental officer against me for his bad and malicious attention . but everywhere he fails to destroy me, because all working and related documents found ok by the investigating officers. Everywhere I got the clean chit from different departments. He wants to ruined me because he cannot compete me in the market. Openly, he threats me that you cannot run the business more then one year, because I have the very good connection with sh. Sant Seechewal and also PPCB officers. Your unit will be shutdown immediately and PPCB imposed the lacs/crore of rupees in the shape of Environment compensation E.C
11. I/we request you dispose of this false complaint matter .

Regards

Rishi Jethi

M/s. Sumit knit fab

ANNEXURE-R3/21

PUNJAB POLLUTION CONTROL BOARD
Zonal Office-1, E-648-B, Phase-V, Focal Point, Ludhiana
Tele Fax:- 0161-4673789 Website:- www.ppcb.gov.in email:- ppcbzo1ldh@gmail.com

No. 2496 Speed Post/online Date 29/4/24

To

M/s Sumit Knit Fab,
B-3, Industrial Area-A, Extension,
Ludhiana.

Sub: **Proceeding of the personal hearing given before the Chairman of the Board on 25.04.2024 w.r.t. notice to issue directions u/s 33-A of the Water (Prevention & Control of Pollution) Act, 1974 as well as show cause notice for revocation of consent to operate under the Water Act, 1974 and revocation of authorization under the Hazardous and other Waste Rules, 2016 alongwith notice for imposition of Environmental Compensation (EC).**

The following were present:

On behalf of Punjab Pollution Control Board

Er. G. S. Majithia, Member Secretary, Punjab Pollution Control Board
Er. Pardeep Gupta, Chief Environmental Engineer, Ludhiana
Er. Pardeep Balu, Add. Senior Environmental Engineer, Zonal Office-1, Ludhiana

On behalf of the industry

Sh. Rishi Jethi, Proprietor

The Add. Senior Environmental Engineer, Zonal Office-1, Ludhiana brought out that the industry is a small scale red category unit engaged in the process of dyeing and washing of the garments.

A compliant was earlier received against the unit through Head Office, Patiala regarding illegal operation of the unit. To verify the facts the site of unit was visited by Senior Officers of the Board on 03.01.2019 and it was found that the industry was operating without consent of the Board. The industry had installed the ETP but untreated effluent was being discharged into sewer. The ETP was found not in operational condition. The effluent samples were collected and as per analysis report, various parameters were found beyond the prescribed limits of the Board [BOD-122 against 30 mg/l, TSS- 129 against 100 mg/l, COD-384 against 250 mg/l].

Due to above violation, the direction u/s 33-A & 31-A were issued to the PSPCL vide letter no. 638-641 dated 02.08.2019 for electric disconnection of unit. In compliance, the electric connection was disconnected by the PSPCL authorities.

The industry had applied 'Consent to Operate' and for restoration of electric connection of the unit.

In light of 'Consent to Operate' applied by the unit, the short time 'Consent to Operate' was granted under Water Act, 1974 vide no. CTOW/Fresh/LDH1/2019/9836666 dated 13.05.2019 valid upto 12.11.2019 for trade effluent discharge @ 75 KLD into sewer after treatment through ETP & Air Act, 1981 vide no. CTOA/Fresh/LDH1/2019/9835498 dated 13.05.2019 valid upto12.11.2019 & electric connection of the industry was also restored temporarily upto12.11.2019 for six months to adjudge the adequacy of installed ETP by the industry.

The industry on 05.11.2019 again applied for renewal of 'Consent to Operate' alongwith restoration of electric connection for further period.

The industry was granted consent under Water Act, 1974 & Air Act, 1981 both valid upto 12.05.2020 & electric connection of the industry was also restored upto 12.05.2020.

The electric connection was disconnected by PSPCL vide TDCO no. 171/65668 dated 21.05.2020 due to expiry of temporarily restoration period.

The industry again applied for renewal in validity of consent under Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981 alongwith restoration of electric connection.

The industry was visited by officer of the Board on 01.06.2020 and observed that the industry had now installed UF & RO plant and is recycling approx. 50 % of water after UF-RO and is discharging about 35 KLD of waste water into sewer. The electric connection of the industry is lying disconnected from the Pole. (TDCO no. 65668 dated 12.05.2020).

In light of the UF & RO system installed by the industry the 'Consent to Operate' under Water Act, 1974 & Air Act, 1981 was granted to the industry on 24.07.2020 upto 23.01.2021 for recycling of 50 % UF and RO water and Discharge remain 35 KLD into sewer as one RO was pending due to Covid/curfew. The electric connection of the unit was also restored temporarily upto 23.01.2021.

The industry on 27.12.2020 had again applied for extension in the validity of Consent to operate under the Water Act, 1974 and Air Act, 1981 alongwith restoration of electric connection.

A compliant was also received from office of Monitoring Committee constituted by Hon'ble NGT letter no. CMC/2020/981 dated 20.08.2020 for detailed enquiry in the matter and to submit action taken report within 21 days.

A team of the officers of the Board was also constituted by the Competent authority for inspection of unit. The industry was visited by team of officers of the Board on 28.10.2020 and it was observed as under:

1. The industry has installed 6 no. washing machines, 2 no. tub dyeing machines, 5 no. electric dryer, 2 no. knitting machines and 3 no. tuning machines.
2. The industry has installed ETP followed by RO system for treatment of trade effluent.
3. The representative of the industry informed during visit that earlier they were doing knitting, raising, tabling and fuse, printing, etc. since 2004 alongwith boiler. Tub dyeing is used as per demand & in case of fault during washing, cold dyeing is also done in washing milling machines.
4. During visit, Sh. Rishi Jethi, Proprietor could not produce the old records, bills & any justification regarding bills dated 14.08.2007 and 18.08.2007 for sweater O/D washing (Over Dyeing washing) attached with the complaint.

The complainant had attached the copy of documents related to sale tax department regarding sale & purchase of the unit and permission of MCL. Therefore, the letter was issued to MCL vide letter no. 163 dated 11.01.2021 and to Assistant Excise and Taxation Commissioner, Excise and Taxation Department, Ludhiana vide letter no. 165 dated 11.01.2021 to intimate the date & year from which the industry is doing dyeing/washing process.

The industry was also issued SCN to submit its reply vide Board letter no. 713-14 dated 18.02.2021 on the points of compliant.

The industry has submitted the reply of SCN but report was awaited from Assistant Excise & MCL. Hence in view of ZLD system installed by the industry short time 'Consent to Operate' under the Water Act, 1974 & Air Act, 1981 dated 03.03.2021 upto 02.09.2021 for Zero Liquid Discharge and electric connection of the unit was also restored upto this period 02.09.2021 with special conditions that:-

a) The industry shall get the EMF meters installed at source of water supply as well as on recirculation system, within 15 days.
b) The industry shall submit the copies of balance sheets alongwith copies of electricity bills from date of commissioning of the unit.

A new complaint has been received from Sh. Sunil Verma, Prop of M/s Megaline Enterprises, D-292, Focal Point, Phase-8, Ludhiana. The complainant is also engaged in the same work and business as the industry in question.

Without complete report of Excise & Sale Tax Department and without complete bill of all dyeing/ washing machinery, the exact date of start of Dyeing/washing unit by the industry cannot be adjudged.

The industry was granted consent to operate under the Water Act, 1974 valid upto 30.6.2025 for Zero Liquid Discharge (ZLD).

The industry was granted authorization under the Hazardous and other Waste Rules, 2016 valid upto 30.06.2027 for hazardous waste of category 5.1, 33.1 & 35.3.

Sh. SL Verma has filed a complaint against M/s Sumit knit fab through Sh. Sant Balbir Singh Sichewal MP and a committee is constituted by competent authority of the Board to enquiry in the matter. The committee has submitted the report and raised some observation as per below:-

1. There is no account of 2026 KL. Whereas, the effluent may either be directly disposed off after the ETP plant to MC sewer without evaporation to save cost of energy involved in evaporation.
2. There is possibility of unmetered water source from where the water is taken for processing activities but is not accounted in records.
3. RO is not functioning properly and efficiently and there are chances that the industry might be discharging its treated effluent without reusing in the process.
4. It is neither feasible not advisable to use treated effluent with such a high TDS of around 1300 ppm for boiler feed or for dyeing/washing process as it will affect the boiler infrastructure as well as affect the quality of product being manufactured by the industry.
5. The possibility of discharge of effluent through flexible pipe from ETP or RO plant can't be ruled out.
6. The industry is not treating whole of the effluent through RO plant and about 2026 KL of effluent was found unaccounted. Hence, the quantities of RO reject will be much more as compare to 658 KL as recorded by the industry.
7. The hazardous waste of cat. 33.1 were found scattered here & there and no record was maintained.
8. The industry has not provided proper display board outside the hazardous waste storage room as only a computerized paper is pasted there.
9. The industry has failed to submit any record of bills or documents to justify the regular and periodic maintenance of RO plant. Further, no bill regarding change of membrane or RO plant was produced.
10. The industry has not complied with the condition of consent for providing automatic dosing arrangement for optimum chemical / coagulants in its ETP instead of manual system.

It has been apprehended that domestic effluent of the industry might be discharged into sewer through toilets.

The industry is not complying with the conditions of consent to operate granted to industry under Water Act, 1974, and authorization granted under the Hazardous and other Waste Rules, 2016.

In view of above, the industry was issued notice u/s 33-A of the Water Act, 1974 as well as show cause notice for revocation of consent to operate under the Water Act, 1974 and revocation of authorization under the Hazardous and other Waste Rules, 2016 alongwith notice for imposition of EC with hearing before Chairman of the Board on 25.04.2024.

Sh. Rishi Jethi, Proprietor of the industry attended the hearing and submitted a written reply, which was taken on record. He submitted that he is sole proprietor of the industry and started the industry in the year of 2019 for washing and dyeing. Before starting the above said unit got all Permissions/ NOC from the Punjab Pollution Control Board as well as all the necessary concerned departments. He installed Zero Liquid Discharge Plant. Zero liquid discharge plant working regularly as per norms.

The unaccounted water is used in backwash of UF filter & UF reject water. There is no unmetered water source as only one tube well is installed inside the premises of industry which is metered & record is maintained. Both RO Plants are running and were running at the time of official visit. The visiting team inspected plant for 4-5 hours. The industry is using total RO product water into process. The industry is involved in washing/ dyeing of garments, in which up to 2000 TDS water can be used for process. They are not using RO product water in boiler. There is no such flexible pipe inside industry premises. The industry is treating whole water from ETP in UF & RO Plants. The unaccounted water as per PPCB team, come back into equalization tank from UF Reject & Back wash. The Record of hazardous waste cat. 33.1 is maintained & sludge is dried in sludge drying trays. Now, the industry has provided the proper display board outside the hazardous waste storage room. The Industry has not conducted any major maintenance /

membrane replacement. They are providing RO chemical purchase data for regular running of plants. Automatic dosing in dyeing/washing effluent treatment plant is not practically possible. The ETP is running satisfactorily as per testing report of various sample collected by PPCB on regular intervals.

The report submitted by visiting team was deliberated and shortcomings and as well as non-compliances pointed out by team were brought to the notice of proprietor of industry. He could not explain low efficiency of RO plant and disposal of residue, if any generated from MEE. Further, how industry can recycle back High TDS RO plant permeate into its process. In nut shell, it was observed that observations of the visiting team are in order and industry is not operating its ZLD plant for which it was granted consent.

After hearing the industry, officers of the Board and considering material facts on record, the Chairman of the Board decided as under:

1. The consent to operate granted to the industry under the Water (Prevention & Control of Pollution) Act, 1974 and authorization granted under the Hazardous and other Waste (Management & Transboundary Movement) Rules, 2016 be revoked.
2. The directions u/s 33-A of the Water (Prevention & Control of Pollution) Act, 1974 be confirmed for closure of the industry and disconnection of electric connection.
3. All the D.G. sets existing in the premises of the industry be sealed.
4. A reminder be issued to MCL in continuation to letter no. 163 dated 11.01.2021 and to Assistant Excise and Taxation Commissioner, Excise and Taxation Department, Ludhiana in continuation to letter no. 165 dated 11.01.2021 to intimate the date & year from which the industry is doing dyeing/washing process.
5. The amount of Environmental Compensation be calculated after receipt of reply from MCL and Excise and Taxation Department, Ludhiana.
6. The Environmental Engineer, Regional Office-1, Ludhiana shall verify the year wise installation / addition of machinery by the industry and pursue the matter with MCL and Excise and Taxation Department for early response.

You are, therefore, requested to ensure the compliance of the hearing decisions within stipulated period and submit compliance to the Regional Office, failing which action under the provisions of Pollution Control Laws shall be taken against the industry and its responsible person.

Add. Senior Environmental Engineer
Dated

Endst No.

A copy of the above is forwarded to the Environmental Engineer, Punjab Pollution Control Board, Regional Office-1, Ludhiana for information and necessary action. It is requested to send the compliance of hearing decisions in stipulated time period.

Add. Senior Environmental Engineer

GSTIN : 03ABEPJ2175J3ZT

SUMIT KNIT FAB

3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)

ANNEXURE-R3/22

Date: 30.04.2024

To

The Chairman,
Punjab Pollution Control Board ,
Vatavaran Bhawan,
Naba Road, Patiala

Subject:- **REQUEST FOR RESTORATION OF POWER CONNECTION.**

Reference: **Letter No. 2502-03 dated 24-04-2024 issued by PPCB, ZO-1, Focal Point , Ludhiana**

Dear Sir

Please refer to the above subject. We are in receipt of your letter under reference. In this connection we wish to submit as under:-

1. That the power connection available to our industry was ordered for disconnection vide PPCB letter No. 2504-05 dated 29-04-2024 written to PSPCL Ludhiana which was issued by PPCB, ZO-1, Focal Point, Ludhiana. Accordingly PSPCL disconnected our power connection vide TDCO no.11/104 dated 29.04.2024.

2. That this connection was disconnected on the complaint of Sh. Sunil Verma, Prop. of M/S Megaline Enterprises, D-292, Focal Point, phase-8, Ludhiana. A committee was formed by competent authority which visited our factory and made certain observations, on the basis of which our connection was disconnected.

3. That we have neither damaged any environment, nor the observations of the committee has concluded any major defect in the plant. However we honour the observations of the committee and we will comply with all the observations/directions. It is added that for this purpose we require some time to implement and comply with the decisions of the competent authority.

GSTIN : 03ABEPJ2175J3ZT

SUMIT KNIT FAB
3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)

Therefore, it is requested that our power connection may kindly be restored for a shorter period minimum for six months. Thereafter our unit may be re-examined and further decision may be taken accordingly.

We hope, your goodself will be kind enough to consider our genuine request and will instruct the PSPCL authorities to restore our connection with immediate effect.

Thanking you
Yours Sincerely
For Sumit Knit Fab,

Rishi Jethi

Prop.

CC to :-

1. The Chief Environmental Engineer, Punjab Pollution Control Board, Phase-5, Focal Point, Ludhiana for information and with similar request please.

2. The Senior Environmental Engineer, Punjab Pollution Control Board, Z.O.-1, Phase-5, Focal Point, Ludhiana for information and with similar request please.

03ABEPJ2175J3ZT

SUMIT KNIT FAB

3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)

ANNEXURE-R3/23

Date: 02.05.2024

To

The Environmental Engineer,
Punjab Pollution Control Board,
Phase-5, Focal Point,
Ludhiana.

Subject: **Request for restoration of single phase connection for our factory.**

Reference: Letter No. 2502-03 dated 24-04-2024 issued by PPCB, ZO-1, Focal Point , Ludhiana

Dear Sir

We are in receipt of the letter under subject. In this regard, it is submitted that our power connection was ordered for disconnection vide PPCB office Letter No. 2504-05 dated 24-04-2024 issued by PPCB, ZO-1, Focal Point , Ludhiana. Accordingly PSPCL disconnected the power connection vide TDCO no.11/104 dated 29.04.2024(Copy attached).

Due to three phase power disconnection our factory is inoperative but the general needs of our office, lighting of factory, general needs of labour residing inside the factory and other misc. requirements are based on single phase connection which has also been disconnected along with our power connection. Due to single phase disconnection, we are unable to carry on our routine office work, lighting of factory and also we cannot use other amenities which are of daily human requirements. For these purposes we require about 15 KW single phase connection.

So, it is requested that our single phase power connection of 15 KW may kindly be restored to perform our routine office and other daily needs. We undertake that we will not use this single phase power connection for any

industrial purpose at our factory.

Thanking You.
Yours Sincerely,
For Sumit Knit Fab

Prop-

1. The Chief Environmental Engineer, Punjab Pollution Control Board, Phase-5, Focal Point, Ludhiana for information and with similar request please.
2. The Senior Environmental Engineer, Punjab Pollution Control Board, Z.O.-1, Phase-5, Focal Point, Ludhiana for information and with similar request please.

SUMIT KNIT FAB
3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)

To

Date: 08.05.2024

The Chairman,
Punjab Pollution Control Board ,
Naba Road, Patiala

ANNEXURE-R3/24

Subject:- **Request for restoration of Power Connection with compliances and reply of directions u/s 33-A of the Water (Prevention & Control of Pollution) Act, 1974 for closure of the Industry.**

Reference: **Letter No. 2502-03 dated 24-04-2024 issued by PPCB, ZO-1, Focal Point , Ludhiana**

Dear Sir

Please refer to the above subject, wherein we are in receipt of the letter under reference. In this connection we wish to submit as under:-

1. That the power connection available to our industry was ordered for disconnection vide PPCB letter No. 2504-05 dated 29-04-2024 written to PSPCL Ludhiana which was issued by PPCB, ZO-1, Focal Point, Ludhiana . Accordingly PSPCL disconnected the power connection vide TDCO no.11/104 dated 29.04.2024.
2. That this connection was disconnected on the complaint of Sh. Sunil verma, Prop. Of M/S Megaline Enterprises, D-292, Focal Point, phase-8, Ludhiana. A committee was formed by competent authority which visited our factory and made certain observations, on the basis of which our connection was disconnected.
3. That the complaint is made as a professional vendetta as Sh. Sunil verma, Prop. Of M/S Megaline Enterprises, D-292, Focal Point, phase-8, Ludhiana is in the same line having same customers. He is just interested to defame, damage and malign our business.
4. That our connection has been disconnected on the assumed basis of the committee. We have neither damaged any environment nor the observations of the committee has concluded any major defect in the plant. However we honour the observations of the committee and we will comply

Rishi Jethi

with all the observations of the committee. For this purpose we require some time. Hence it is requested that our power connection may kindly be restored for a shorter period minimum for six months. Thereafter our unit may be re-examined and decision may be taken accordingly.

5. That we have gone through all the observations/ directions of the committee and we submit here under the para wise compliance of the same :

   i. ***There is no account of 2026 KL. Whereas, the effluent may either be directly disposed off after the ETP plant to MC sewer without evaporation to save cost of energy Involved in evaporation,***
   The total effluent received from Oct 2020 (date installation of RO unit) till April 2024 is 28254 KL (as per details given in annexure -1). The liquid sludge collected from tube settlers etc. is about to 2-2.5% whereas the reject from UF membranes is supplied to feed tank to MEE. It is added that only the back wash from the UF membranes is supplied to the collection tank. The difference noted by the committee is only due to the liquid sludge of tube settlers and reject of the UF membrane. This fact might have been got omitted by the committee while making the observations. It is added that we will install EMF meter at UF reject so that such observations may not arise in future. The EMF meter at UF reject will be installed within a period of 30 days.

   ii. ***There is possibility of unmetered water source from where the water is taken for processing activities but is not accounted in records,***
   This para is merely on presumption basis. It is submitted that our unit is only engaged for Washing & dyeing purpose. There is no other water source for obtaining water. It is added that our unit is independent unit and having no connectivity with any surrounding premises/ industries etc. The extra effluent calculated by the inspection committee has already been well explained at sub point (i) above.

Rishi Jetli

SUMIT KNIT FAB
3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)

iii. ***RO is not functioning properly and efficiently and there are chances that the Industry might be discharging its treated effluent without reusing in the process.***

This para is also on presumption basis. The RO unit -1 is having 9 membranes placed in three rows of 80 x 40 type. Each membrane is having capacity to treat about 1000 Ltr. of effluent per hour . The required capacity of RO-1 is to treat 75 KLD or 6250 Ltr. Per hour in 12 hours. The existing capacity of membranes is 9000 ltr per hour i.e. 1.5 times than the required capacity. Hence there is no chance of improper efficiency.

The required capacity of RO-2 is to treat 18.75 KLD(25% of influent) or 1562.5 Ltr. Per hour in 12 hours. The RO unit-2 is having 9 membranes placed in three rows of 40 x 40 type. Each membrane is having capacity to treat about 600 Ltr. of effluent per hour . The existing capacity of membranes is 5400 ltr per hour i.e. more than 3 times than the required capacity. Hence there is no chance of improper efficiency.

We are also attaching herewith the balance RO life evaluated by M/S Mahavir Enviro Consultants, Ludhiana for your ready reference.

Therefore the efficiency and treatment capacity of the system is quite sufficient

iv. ***It is neither feasible not advisable to use treated effluent with such a high TDS of around 1300 ppm for boiler feed or for dyeing/washing process as it will affect the boiler Infrastructure as well as affect the quality of product being manufactured by the industry.***

Our industry is engaged mainly in washing of denim indigo garments which are thicker than the normal fabric. These require the water having TDS upto 2000 mg/ Ltr. In case the TDS is less, we add extra salt to bring the TDS upto 2000 mg/ Ltr. Therefore the water having TDS 1300 mg/ Ltr. or more is good for our fabric.

Rishi Jethi

SUMIT KNIT FAB
3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)

Regarding the feed quality water to the boiler it is submitted that we do not use ETP treated water for boiler. We use only ground water for the boiler.

v. ***The possibility of discharge of effluent through flexible pipe from ETP or RO plant can't be ruledout.***

This para is also merely on presumption basis. It is added that we don't use any flexible pipe for any purpose in our unit. We undertake that we have never used/will use any flexible pipe for any type of unauthorized discharge of treated/untreated water to any on-ground/underground or any type of water body.

vi. ***The Industry is not treating whole of the effluent through RO plant and about 2026 KL of effluent was found unaccounted. Hence, the quantities of RO reject will be much more as compare to 658 KL as recorded by the industry.***

The total effluent received from Oct 2020 (date installation of RO unit) till April 2024 is 28254 KL (as per details given in annexure -1). The liquid sludge collected from tube settlers etc. is about to 2-2.5% whereas the reject from UF membranes is supplied to feed tank to MEE. It is added that only the back wash from the UF membranes is supplied to the collection tank. The difference noted by the committee is only due to the liquid sludge of tube settlers and reject of the UF membrane. This fact might have been got omitted by the committee while making the observations. It is added that we will install EMF meter at UF reject so that such observations may not arise in future. The EMF meter at UF reject will be installed within a period of 30 days.

The working of RO has been well explained in para (iii) above.

vii. ***The hazardous waste of cat. 33.1 were found scattered here & there and no record was maintained.***

Rishi Jethi

SUMIT KNIT FAB
3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)

It is submitted that we receive the chemicals in bags and plastic drums. The empty bags are stored in HW room and are sent to Nimbua Green Fields Dera Bassi.

The liquid chemicals are received in drums. The price is paid for chemicals only. The empty drums are on returnable basis. We return all the empty drums to the supplier. Therefore there is no record of the empty drums. The statements of the suppliers are attached herewith for your ready reference.

viii. ***The industry has not provided proper display board outside the hazardous waste storage room as only a computerized paper is pasted there.***

The display board has already been provided. The photograph of the same is attached herewith for your ready reference.

ix. ***The Industry has failed to submit any record of bills or documents to justify the regular and periodic maintenance of RO plant. Further, no bill regarding change of membrane or RO plant was produced.***

It is submitted that our R.O. plant was purchased on 24.08.2020. The life of R.O. membranes is 3-5 years when operated 22-24 hours daily. Our plant works for about 12 hours daily. Thus the life span of the membranes still exists and presently there is no requirement of replacement of the membranes. Regarding periodic maintenance, it is submitted that we daily backwash the membranes and perform descaling periodically. So there is no outside maintenance requirement for the R.O. plant. It is added that we are also attaching herewith the balance RO life evaluated by M/S Mahavir Enviro Consultants, Ludhiana for your ready reference.

Therefore the efficiency and treatment capacity of the system is quite sufficient

x. ***The industry has not complied with the condition of consent for providing automatic dosing arrangement for optimum chemical/coagulants in its ETP instead of manual system.***

Rishi Jothi

SUMIT KNIT FAB
3-B, Industrial Area, 'A' Extn., Ghore Wali Road, Ludhiana (Pb.)

Presently we are performing manual feeding of coagulants for reaction purpose. We will provide auto dosing within a period of two months.

6. That keeping in view the above referred compliances, it is requested that we are ready to comply with all the observation and decision of the PPCB from heart and soul. Our business is suffering without any major fault from our side.
7. That we undertake to rectify all possible issues which are either known to us or are brought into our notice by the authority. We are peace loving and law abiding citizens.

Sir, it is requested that our power connection may kindly be restored for a minimum period of six months, during which we will comply with all the remaining observations/directions, and thereafter our unit may be got examined and further extension may be allowed accordingly.

We hope, your goodself will be kind enough to consider our genuine and justified request and will help us by restoration of our power connection.

Thanking you,
Yours Sincerely,
For Sumit Knit Fab,

Rishi Jethi

Prop.

Encl: 1. Letter of Mahavir Enviro consultant for R.O. life.
2. Copy of letters issued by suppliers for returnable drums.
3. Photograph of Environment data Board at Gate.

ST/CST No. 55741817 Dt. 25/4/88
TIN : 03471026297

(O) 2225183
(M) 98140-20183

JINDAL DYES & CHEMICALS

Suppliers of :

ACETIC ACID (GLACIAL) & OTHER DYEING CHEMICALS

294, Industrial Area-A, Cheema Chowk, LUDHIANA-141003.

Ref. No.....

Dated 24/7/15

To
M/s. Sumit Knit Fab.,
Indl. Area-A Extn.,
Ludhiana.

Dear Sir,

Re:- Empty Cans Returnable.

We are supplying Acetic Acid to your firm on returnable cans basis.

Thanking you,

Yours Faithfully,

For Jindal Dyes & Chemicals

Proprietor

LEROI
Striving for Excellence!!

Kansal Overseas

C-5, TEXTILE COLONY, INDUSTRIAL AREA-A, LUDHIANA-141003 (PB.)

To

M/s Sumit Knit Fab

Ind. Area-A, Ludhiana.

Sub:- Empty Cone Returnable

Dear Sir,

Reference to the above subject, whatever products we are delivering to you, the empty cone of the same are returnable. Kindly acknowledge the same.

Thanks & Regards

For KANSAL OVERSEAS

Prop

11-9-19

LEROI
Striving for Excellence!!

TIN No. 03981050800
ST/CST No. 56430210
Dated 01-12-1999

ॐ

Off. : 2603350
Mob. : 98141-17050

Parth CHEMICALS

DEALS IN : DYES, CHEMICALS, TEXTILE AUXALRIES

Shop No. 18-19, Jubillee Complex, Ind. Area-A, Janak Puri, LUDHIANA-141 003.
Godown : 33/1, INDUSTRIAL AREA A, LUDHIANA-141 003.

पार्थ कैमीकल्ज, लुधियाना -141003.

॥ श्री महावीराय नमः ॥

REF. NO.....

DATED..21/11/22.....

To

M/s Summit Knit fab.
Industrial Area A. Extn.
Ludhiana

Dear Sir,

Re:- Empty Cans returnable -

1. Hydrochloric Acid
2. Sodium Hypochlorite
3. Acetic Acid (Glacial)

These are all Products given to you on returnable basis.

Thanking you.

Yours faithfully.

For PARTH CHEMICALS

Proprietor

Office of Asstt. Commissioner State Tax, Ludhiana-3

Mini Secretariat, Ferozepur Road, Near Bharat Nagar Chowk, Ludhiana-141001

Date: 17/02/2021

No. 1647

Dt. 17-02-2021

To

The Senior Environment Engineer

Zonal Office-1, Ludhiana

COMPLAINT AGAINST M/S SUMIT KNIT FAB, B-3, INDUSTRIAL AREA-A, EXTENSION, LUDHIANA

Refer to your letter No. 164 dated 11 Jan 2021 regarding complaint against M/S Sumit Knit Fab, B-3, Industrial Area-A, Extension Ludhiana.

In this regard, it is submitted that as per the record, the firm was registered on the VAT portal w.e.f 31 May 2005 for manufacturing/resale of Knitted Cloth (copy enclosed). Moreover, the purchase invoices related to the purchase of dyeing unit machinery/equipment reflects that the firm was involved in dying operations in FY 2019-20.

State Tax Officer
Ward - 60
Ludhiana-3

ਦਫਤਰ ਕਾਰਜਕਾਰੀ ਇੰਜੀਨੀਅਰ-ਓਐਂਡਐਮ, ਜੋਨ-ਬੀ, ਨਗਰ ਨਿਗਮ ਲੁਧਿਆਣਾ।

ਵੱਲ

ਸੀਨੀਅਰ ਵਾਤਾਵਰਣ ਇੰਜੀਨੀਅਰ,
ਪੰਜਾਬ ਪਲੂਸ਼ਨ ਕੰਟਰੋਲ ਬੋਰਡ,
ਜੋਨਲ ਆਫਿਸ-1, ਲੁਧਿਆਣਾ।

ਨੰ. 1173/XEN/OGM/B ਮਿਤੀ: 09/02/2021

ਵਿਸ਼ਾ: **Violation of the provision of the Water (Prevention & Control of Pollution) Act, 1974 – M/s Sumit Knit Fab, B-3, Industrial Area-A, Extention, Ludhiana.**

ਹਵਾਲਾ: ਪੱਤਰ ਨੰ. 162-63 ਮਿਤੀ 11-01-2021 ਦੇ ਸਬੰਧ ਵਿੱਚ।

ਉਪਰੋਕਤ ਵਿਸ਼ੇ ਤੇ ਹਵਾਲੇ ਅਧੀਨ ਪ੍ਰਾਪਤ ਹੋਏ ਪੱਤਰ ਦੇ ਸਬੰਧ ਵਿੱਚ ਦੱਸਿਆ ਜਾਂਦਾ ਹੈ ਕਿ M/s Sumit Knit Fab, B-3, Industrial Area-A, Extention ਦਾ ਡਿਸਪੋਜਲ ਚਾਰਜ਼ਜ਼ ਦਾ ਕੁਨੈਕਸ਼ਨ ਨਗਰ ਨਿਗਮ ਦੇ ਰਿਕਾਰਡ ਅਨੁਸਾਰ ਜੀ8 ਨੰ. 17/14823 ਮਿਤੀ 09-04-2019 ਨੂੰ ਆਈ.ਡੀ ਨੰ. 15993 ਰਾਹੀਂ ਰੈਗੁਲਰ ਕੀਤਾ ਗਿਆ ਹੈ ਜੀ।

ਕਾਰਜਕਾਰੀ ਇੰਜੀਨੀਅਰ-ਓਐਂਡਐਮ,
ਜੋਨ-ਬੀ, ਨਗਰ ਨਿਗਮ ਲੁਧਿਆਣਾ।

ਪਿਠਅੰਕਣ ਨੰ. _____ ਮਿਤੀ: _____

ਉਪਰੋਕਤ ਦਾ ਉਤਾਰਾ ਨਿਗਰਾਨ ਇੰਜੀਨੀਅਰ-ਓਐਂਡਐਮ ਜੋਨ-ਏ/ਬੀ ਜੀ ਨੂੰ ਸੂਚਨਾ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ।

ਕਾਰਜਕਾਰੀ ਇੰਜੀਨੀਅਰ-ਓਐਂਡਐਮ,
ਜੋਨ-ਬੀ, ਨਗਰ ਨਿਗਮ ਲੁਧਿਆਣਾ।

TRUE TRANSLATION FROM PUNJABI TO ENGLISH **432-A**

OFFICE EXECUTIVE ENGINEER-ODM, ZONE-B, MUNICIPAL CORPORATION LUDHIANA.

TO:

Senior Environmental Engineer, Punjab

Pollution Control Board,

Zonal Office-1, Ludhiana.

No. 1173/XEN/OGM/B Date: 09/02/2011

SUBJECT: Violation of the provision of the Water (Prevention & Control of Pollution) Act. 1974-M/s Sumit Knit Fab, B-3, Industrial Area-A, Extension, Ludhiana.

Reference: Regarding Letter No. 162-63 Dated 11-01-2021

In relation to the letter received under reference on the above subject, it is stated that M/s Sumit Knit Fab, B-3, Industrial Area-A, Extension the connection of disposal charges has been deposited as per the municipal corporation record receipt G-8 No. 17/14823 dated 09-04-2019 and continues the regular connection as per I.D. No. 15993.

Sd/-

Executive Engineer O&M Zone-B,

Municiapl Corporation, Ludhiana

Letter No. _____ Dated: _____

Above letter has been sent to Superintending Engineer-O&M Zone-B for the information purpose.

Sd/-

Executive Engineer O&M Zone-B,

Municiapl Corporation, Ludhiana

MAHAVIR ENVIRO CONSULTANTS

7 Lucky Complex, Jiwan Nagar, Focal Point, Ludhiana141010 (PB)

, *9592914325* *envirosachin*@gmail.com

RO Plant Life Expectancy as per Water Meter Records at SUMIT KNIT FAB, B-3, INDUSTRIAL AREA-A EXTN. LUDHIANA-141008

Life Expectancy of RO membranes is 3-5 years. In case of best maintenance it can even more. We are considering the minimum life span i.e. 3 years for the present case.

RO total Life in hours as per manufactures.	360 Days x 3years x20 Hours = **21600** Hours
Total Feed Flow of RO -1 At Sumit Knit Fab (As per Record of Industry)	21702 KL (19800 KL Product + 1902 Reject)
Feed Flow of RO -1 At Sumit Knit Fab (Flow Rate)	8 KLH
Total Running Hour of RO 1 Sumit Knit Fab (As per Record of Industry)	21702/8 KLH =2712 Hours.
Total Used in life time	2712hour /21600 Hour x100% =12.56 %
Total Life Remains of RO membranes	100-12.56 = 87.44% Life Remains
The RO Membranes are used only 15 % of its life cycle, whereas 85% life is still remains of RO Membranes. Membranes Can be used further. RO Product water is still used in process without any product Quality degradation.	

Er. SACHIN KUMAR
M. Tech. (Envio. Sci. & Tech.)


ENVIRONMENTAL DATA
GSTIN:- 03ABEPJ2175J3ZT
ਸੁਮਿਤ ਨੀਟ ਫੈਬ
SUMIT
KNIT FAB
PLOT NO. 3B INDUSTRIAL AREA-A EXTENSION
GSTIN -
03ABEPJ2175J3ZT
SUMIT
KNIT FAB
PLOT NO.:3B, INDUSTRIAL
AREA-A, LUDHIANA.
STATE NAME-PUNJAB
PIN CODE-141003

BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL
PRINCIPAL BENCH, AT NEW DELHI

APPEAL NO. 47 OF 2025

IN THE MATTER OF:

SUNIL VERMA **...APPELLANT**

V E R S U S

PUNJAB POLLUTION CONTROL BOARD & ORS. ...RESPONDENT(S)

VAKALATNAMA

KNOW ALL to whom this present shall come that I/We the above-named Respondent No. 03, do hereby appoint **MS. SHRIYA TAKKAR AND BELOW MENTIONED ADVOCATES** to be the Advocates in the above noted case and authorize them :-

To act, appear and plead in the above-noted case in this Court or in any other Court in which the same may be tried or heard and also in the appellate Court including High Court subject to payment of fees separately for each Court by me/ us.

To sign, file verify and present pleadings, appeals cross objections or petitions for execution review, revision, withdrawal, compromise or other petitions or affidavits or other documents as may be deemed necessary or proper for the prosecution of the said case in all its stages. To file and take back documents to admit and/or deny the documents of opposite party. To withdraw or compromise the said case or submit to arbitration any differences or disputes that may arise touching or in any manner relating to the said case. to take execution proceedings. The deposit, draw and receive money, cheques, cash and grant receipts thereof and to do all other acts and things which may be necessary to be done for the progress and in the course of the prosecution of the said case. To appoint and instruct any other Legal Practioner, authorizing him to exercise the power and authority hereby conferred upon the Advocate whenever he may think it to do so and to sign the Power of Attorney on our behalf. And I/We the undersigned do hereby agree to ratify and confirm all acts done by the Advocate or his substitute in the matter as my/our own acts, as if done by me/us to all intents and purposes. And I/We undertake that I / we or my /our duly authorized agent would appear in the Court on all hearings and will inform the Advocates for appearance when the case is called. And I /we undersigned do hereby agree not to hold the advocate or his substitute responsible for the result of the said case. The adjournment costs whenever ordered by the Court shall be of the Advocate which he shall receive and retain himself. And I /we the undersigned do hereby agree that in the event of the whole or part of the fee agreed by me/us to be paid to the Advocate remaining unpaid he shall be entitled to withdraw from the prosecution of the said case until the same is paid up. The fee settled is only for the above case and above Court. I/We hereby agree that once the fee is paid. I /we will not be entitled for the refund of the same in any case whatsoever. If the case lasts for more than three years, the advocate shall be entitled for additional fee equivalent to half of the agreed fee for every addition three years or part thereof.

IN WITNESS WHEREOF I/We do hereunto set my /our hand to these presents the contents of which have been understood by me/us on this 26 day of November , 2025

Accepted.

SHRIYA TAKKAR, MANAN TAKKAR, UNNATI ANAND, AVANTIKA THAKUR,
P/1763/2002 D/2518/2023 UP/10905/2018

AASTHA TYAGI, PRINCE SHARMA & UDIT SAINI
D/4060/2022 PH/1820/2022 PH/3781-A/2022
ADVOCATES
ARTLO
P-6/2E, DLF PHASE-2,
GURGAON 122002
shriyatakkar@artlo.in

For SUMIT KNIT PAB

Prop.

(SIGNATURE OR THUMB IMPRESSION)

Outlook

Urgent Service

From Manan Takkar <manantakkar@artlo.in>
Date Tue 02-Dec-25 5:22 PM
To adv.chiranshu@gmail.com <adv.chiranshu@gmail.com>; chairman.ptl.ppcb@punjab.gov.in <chairman.ptl.ppcb@punjab.gov.in>; ppcbzo11dh@gmail.com <ppcbzo11dh@gmail.com>
Cc Shriya Takkar <shriyatakkar@artlo.in>; Unnati <Unnati@artlo.in>; Aastha Tyagi <aastha@artlo.in>; Kuldeep Kumar/Suresh Kumar Clerks ARTLO <Clerks@artlo.in>

1 attachment (24 MB)
SUNIL VERMA FINAL REPLY_compressed (1)_compressed (1).pdf;

Dear Sir/Madam,

Please find attached a copy of the Reply on behalf of Respondent No. 3 Appeal No. 47 of 2025 titled as Sunil Verma Vs Punjab Pollution Control Board and Ors. pending before the Hon'ble National Green Tribunal, New Delhi.

Regards,

Manan Takkar, Advocate
Associate
ARTLO

email: manantakkar@artlo.in
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P-6/2E, DLF Phase 2,
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