

MOCK TEST PAPER 2

FOUNDATION COURSE

PAPER 2: BUSINESS LAWS AND BUSINESS CORRESPONDENCE AND REPORTING

SECTION A: BUSINESS LAWS

ANSWERS

1. (i) Section 10 of Indian Contract Act, 1872 laid down the essential elements of a valid contract. One of the essential elements of a valid contract is free consent. Consent is an express willingness or giving voluntary permission or agreeing to something. Section 13 further clarifies "two or more persons are said to consent when they agree upon the same thing in the same sense"

In the present case, both the parties have given a free consent but they are not consenting for the same thing in the same sense. Mr. Joy wants to sell flat no. 101 and Mr. Roy has agreed the contract thinking that it's flat no. 102.

Hence, the agreement would be invalidated at the inception (beginning) stage itself because both the parties did not agree about a thing (sale of flat) in the same sense. Hence, both the parties did not have mutual consent for the contract; therefore it is not a valid contract.

- (ii) According to Section 2(87) of Companies Act, 2013 "subsidiary company" in relation to any other company (that is to say the holding company), means a company in which the holding company—

- (i) controls the composition of the Board of Directors; or
- (ii) exercises or controls more than one-half of the total voting power either at its own or together with one or more of its subsidiary companies:

For the purposes of this section —

- (i) the composition of a company's Board of Directors shall be deemed to be controlled by another company if that other company by exercise of some power exercisable by it at its discretion can appoint or remove all or a majority of the directors;
- (ii) the expression "company" includes anybody corporate;

It is to be noted that Preference share capital will also be considered if preference shareholders have same voting rights as equity shareholders.

In the instant case, Ram Private Limited is having paid-up capital of ₹10 Crores in the form of 7,00,000 Equity Shares of ₹100 each and 3,00,000 Preference Shares of ₹100 each. Lakhan Private Limited is holding 3,00,000 Equity Shares and 3,00,000 Preference Shares in Ram Private Limited.

As in the given problem it is not clear that whether Preference Shares are having voting rights or not, it can be taken that there is no voting right with these shares. On the basis of provisions of Section 2(87) and facts of the given problem, Lakhan Private Limited is holding 3,00,000 Equity Shares of total equity paid up share capital of Ram Private Limited. Therefore, as Lakhan Private Limited does not exercise or control more than one-half of the total voting power in Ram Private Limited, Ram Private Limited is not subsidiary of Lakhan Private Limited.

- (iii) **Caveat Emptor:** In case of sale of goods, the doctrine 'Caveat Emptor' means 'let the buyer beware'. When sellers display their goods in the open market, it is for the buyers to make a proper selection or choice of the goods. If the goods turn out to be defective, he cannot hold the

seller liable. The seller is in no way responsible for the bad selection of the buyer. The seller is not bound to disclose the defects in the goods which he is selling.

The doctrine of Caveat Emptor is subject to the following exceptions:

1. **Fitness as to quality or use:** Where the buyer makes known to the seller the particular purpose for which the goods are required, so as to show that he relies on the seller's skill or judgment and the goods are of a description which is in the course of seller's business to supply, it is the duty of the seller to supply such goods as are reasonably fit for that purpose [Section 16 (1) of the Sale of Goods Act, 1930].
 2. **Goods purchased under patent or brand name:** In case where the goods are purchased under its patent name or brand name, there is no implied condition that the goods shall be fit for any particular purpose [Section 16(1)].
 3. **Goods sold by description:** Where the goods are sold by description there is an implied condition that the goods shall correspond with the description [Section 15]. If it is not so, then seller is responsible.
 4. **Goods of Merchantable Quality:** Where the goods are bought by description from a seller who deals in goods of that description there is an implied condition that the goods shall be of merchantable quality. The rule of Caveat Emptor is not applicable. But where the buyer has examined the goods, this rule shall apply if the defects were such which ought to have not been revealed by ordinary examination [Section 16(2)].
 5. **Sale by sample:** Where the goods are bought by sample, this rule of Caveat Emptor does not apply if the bulk does not correspond with the sample [Section 17].
 6. **Goods by sample as well as description:** Where the goods are bought by sample as well as description, the rule of Caveat Emptor is not applicable in case the goods do not correspond with both the sample and description or either of the condition [Section 15].
 7. **Trade Usage:** An implied warranty or condition as to quality or fitness for a particular purpose may be annexed by the usage of trade and if the seller deviates from that, this rule of Caveat Emptor is not applicable [Section 16(3)].
 8. **Seller actively conceals a defect or is guilty of fraud:** Where the seller sells the goods by making some misrepresentation or fraud and the buyer relies on it or when the seller actively conceals some defect in the goods so that the same could not be discovered by the buyer on a reasonable examination, then the rule of Caveat Emptor will not apply. In such a case the buyer has a right to avoid the contract and claim damages.
2. (i) (a) An agreement comes into existence when one party makes a proposal or offer to the other party and that other party gives his acceptance to it. A contract is an agreement enforceable by law. It means that to become a contract, an agreement must give rise to a legal obligation i.e. duly enforceable by law. If an agreement is incapable of creating a duly enforceable by law, it is not a contract. There can be agreements which are not enforceable by law, such as social, moral or religious agreements. The agreement is a wider term than the contract. All agreements need not necessarily become contracts but all contracts shall always be agreements.

All agreements are not contracts: When there is an agreement between the parties and they do not intend to create a legal relationship, it is not a contract.

All contracts are agreements: For a contract there must be two things (a) an agreement and (b) enforceability by law. Thus, existence of an agreement is a pre-requisite existence of a contract. Therefore, it is true to say that all contracts are agreements.

Thus, we can say that there can be an agreement without it becoming a contract, but we can't have a contract without an agreement.

- (ii) As per Section 17 of Indian Contract Act, 1872, "A false representation of material facts when made intentionally to deceive the other party to induce him to enter into a contract is termed as a fraud." Section 17(2) further states about active concealment. When a party intentionally conceals or hides some material facts from the other party and makes sure that the other party is not able to know the truth, in fact makes the other party believe something which is false, then a fraud is committed. In case a fraud is committed, the aggrieved party gets the right to rescind the contract. (Section 19). If the aggrieved party has obtained some benefits in such a contract (caused by fraud), then all such benefits should be restored or returned back. And if aggrieved party has suffered any losses, it should be compensated by the other party.

On the basis of above provisions and facts of the case, in case a fraud is committed by one party, the contract becomes voidable at the option of the aggrieved party. Hence, Karan can rescind the contract and claim compensation for the loss suffered due to fraud done by Mr. X.

- (iii) **Designated Partner [Section 2(j)]:** "Designated partner" means any partner designated as such pursuant to section 7.

According to section 7 of the LLP Act, 2008:

- (i) Every LLP shall have at least two designated partners who are individuals and at least one of them shall be a resident in India.
- (ii) If in LLP, all the partners are bodies corporate or in which one or more partners are individuals and bodies corporate, at least two individuals who are partners of such LLP or nominees of such bodies corporate shall act as designated partners.

3. (i)

Basis	Partnership	Joint Stock Company
Legal status	A firm is not legal entity i.e. it has no legal personality distinct from the personalities of its constituent members.	A company is a separate legal entity distinct from its members (<i>Salomon v. Salomon</i>).
Agency	In a firm, every partner is an agent of the other partners as well as of the firm.	In a company, a member is not an agent of the other members or of the company, his actions do not bind either.
Distribution of profits	The profits of the firm must be distributed among the partners according to the terms of the partnership deed.	There is no such compulsion to distribute its profits among its members. Some portion of the profits, but generally not the entire profit, become distributable among the shareholders only when dividends are declared.
Extent of liability	In a partnership, the liability of the partners is unlimited. This means that each partner is liable for debts of a firm incurred in the course of the business of the firm and these debts can be recovered from	In a company limited by shares, the liability of a shareholder is limited to the amount, if any, unpaid on his shares, but in the case of a guarantee company, the liability is limited to the amount for which he has agreed

	his private property, if the joint estate is insufficient to meet them wholly.	to be liable. However, there may be companies where the liability of members is unlimited.
Property	The firm's property is that which is the "joint estate" of all the partners as distinguished from the 'separate' estate of any of them and it does not belong to a body distinct in law from its members.	In a company, its property is separate from that of its members who can receive it back only in the form of dividends or refund of capital.
Transfer of shares	A share in a partnership cannot be transferred without the consent of all the partners.	In a company a shareholder may transfer his shares, subject to the provisions contained in its Articles. In the case of public limited companies whose shares are quoted on the stock exchange, the transfer is usually unrestricted.
Management	In the absence of an express agreement to the contrary, all the partners are entitled to participate in the management.	Members of a company are not entitled to take part in the management unless they are appointed as directors, in which case they may participate. Members, however, enjoy the right of attending general meeting and voting where they can decide certain questions such as election of directors, appointment of auditors, etc.
Registration	Registration is not compulsory in the case of partnership.	A company cannot come into existence unless it is registered under the Companies Act, 2013.
Winding up	A partnership firm can be dissolved at any time if all the partners agree.	A company, being a legal person is either wind up by the National Company Law Tribunal or its name is struck off by the Registrar of Companies.
Number of membership	According to section 464 of the Companies Act, 2013, the number of partners in any association shall not exceed 100. However, the Rule given under the Companies (Miscellaneous) Rules, 2014 restrict the present limit to 50.	A private company may have as many as 200 members but not less than two and a public company may have any number of members but not less than seven. A private Company can also be formed by one person known as one person Company.
Duration of existence	Unless there is a contract to the contrary, death, retirement or insolvency of a partner results in the dissolution of the firm.	A company enjoys a perpetual succession.

(ii) Section 27 of the Indian Contract Act, 1872 provides that any agreement that restrains a person from carrying on a lawful trade, profession or business is void agreement. However, there are certain exceptions to this rule. One of the statutory exceptions includes sale of Goodwill. The restraint as to sale of goodwill would be a valid restraint provided-

- (i) Where the restraint is to refrain from carrying on a similar business
- (ii) The restraint should be within the specified local limits
- (iii) The restraint should be not to carry on the similar business after sale of goodwill to the buyer for a price
- (iv) The restriction should be reasonable. Reasonableness of restriction will depend upon number of factors as considered by court.

In the given case, Rohan has sold the goodwill and there is restraint for not carrying on the same business of grocery store. However the restriction imposed on Rohan is unreasonable as he cannot carry similar business in whole of India for next 10 years. The restriction on restraint to similar kind of trade should be reasonable to make it a valid agreement. Therefore, Rohit cannot take any legal action against Rohan as the restriction is unreasonable as per Section 27 of Indian Contract Act, 1872. Hence, the agreement made between Rohan and Rohit in restraint of trade is void agreement.

4. (i) (a) A lien is a right to retain possession of goods until the payment of the price. It is available to the unpaid seller of the goods who is in possession of them where-
- (i) the goods have been sold without any stipulation as to credit;
 - (ii) the goods have been sold on credit, but the term of credit has expired;
 - (iii) the buyer becomes insolvent.

The unpaid seller can exercise 'his right of lien even if the property in goods has passed on to the buyer. He can exercise his right even if he is in possession of the goods as agent or bailee for the buyer.

Termination of lien: An unpaid seller loses his right of lien thereon-

- (i) When he delivers the goods to a carrier or other bailee for the purpose of transmission to the buyer without reserving the right of disposal of the goods;
- (ii) When the buyer or his agent lawfully obtains possession of the goods;

Yes, he can exercise his right of lien even after he has obtained a decree for the price of goods from the court.

(ii) According to Section 35 of the Indian Partnership Act, 1932, where under a contract between the partners, the firm is not dissolved by the death of a partner, the estate of a deceased partner is not liable for any act of the firm done after his death.

Further, in order that the estate of the deceased partner may be absolved from liability for the future obligations of the firm, it is not necessary to give any notice either to the public or the persons having dealings with the firm.

In the light of the facts of the case and provisions of law, since the delivery of furniture was made after Jay's death, his estate would not be liable for the debt of the firm. A suit for goods sold and delivered would not lie against the representatives of the deceased partner. This is because there was no debt due in respect of the goods in Jay's lifetime. He was already dead when the delivery of goods was made to the firm and also it is not necessary to give any notice either to the public or the persons having dealings with the firm on a death of a partner. So, the estate of the deceased partner may be absolved from liability for the future obligations of the firm.

5. (i) As per the provisions of the Sale of Goods Act, 1930 there are three modes of delivery, i) Actual delivery, ii) Constructive delivery and iii) Symbolic delivery. When delivery is affected without any change in the custody or actual possession of the things, it is called constructive delivery or delivery by acknowledgement. Constructive delivery takes place when a person in possession of goods belonging to seller acknowledges to the buyer that he is holding the goods on buyer's behalf.

In the instant case, Kishore acknowledges Avyukt that he is holding wheat on Avyukt's behalf. Before picking the wheat from warehouse by Avyukt, whole wheat was flooded in flood.

On the basis of above provisions and facts, it is clear that possession of the wheat has been transferred through constructive delivery. Hence, Avyukt is not right. He cannot claim the price back.

- (ii) The Memorandum of Association of company is in fact its charter; it defines its constitution and the scope of the powers of the company with which it has been established under the Act. It is the very foundation on which the whole edifice of the company is built.

Object of registering a memorandum of association:

- ◆ It contains the object for which the company is formed and therefore identifies the possible scope of its operations beyond which its actions cannot go.
- ◆ It enables shareholders, creditors and all those who deal with company to know what its powers are and what activities it can engage in.

A memorandum is a public document under Section 399 of the Companies Act, 2013. Consequently, every person entering into a contract with the company is presumed to have the knowledge of the conditions contained therein.

- ◆ The shareholders must know the purposes for which his money can be used by the company and what risks he is taking in making the investment.

A company cannot depart from the provisions contained in the memorandum however imperative may be the necessity for the departure. It cannot enter into a contract or engage in any trade or business, which is beyond the power conferred on it by the memorandum. If it does so, it would be ultra vires the company and void.

Content of the memorandum: The memorandum of a company shall state—

- (a) the name of the company (**Name Clause**) with the last word "Limited" in the case of a public limited company, or the last words "Private Limited" in the case of a private limited company. This clause is not applicable on the companies formed under section 8 of the Act.
- (b) the State in which the registered office of the company (**Registered Office clause**) is to be situated;
- (c) the objects for which the company is proposed to be incorporated and any matter considered necessary in furtherance thereof (**Object clause**);
- (d) the liability of members of the company (**Liability clause**), whether limited or unlimited,
- (e) the amount of authorized capital (**Capital Clause**) divided into share of fixed amounts and the number of shares with the subscribers to the memorandum have agreed to take, indicated opposite their names, which shall not be less than one share. A company not having share capital need not have this clause.
- (f) the desire of the subscribers to be formed into a company. The Memorandum shall conclude with the **association clause**. Every subscriber to the Memorandum shall take at least one share, and shall write against his name, the number of shares taken by him.

6. (i) **Quasi Contracts:** Under certain special circumstances, obligation resembling those created by a contract are imposed by law although the parties have never entered into a contract. Such obligations imposed by law are referred to as 'Quasi-contracts'. Such a contract resembles with a contract so far as result or effect is concerned but it has little or no affinity with a contract in respect of mode of creation. These contracts are based on the doctrine that a person shall not be allowed to enrich himself unjustly at the expense of another. The salient features of a quasi-contract are:

1. It does not arise from any agreement of the parties concerned but is imposed by law.
2. Duty and not promise is the basis of such contract.
3. The right under it is always a right to money and generally though not always to a liquidated sum of money.
4. Such a right is available against specific person(s) and not against the whole world.
5. A suit for its breach may be filed in the same way as in case of a complete contract.

(ii) **Dissolution of Firm:** The Dissolution of Firm means the discontinuation of the jural relation existing between all the partners of the Firm. But when only one of the partners retires or becomes incapacitated from acting as a partner due to death, insolvency or insanity, the partnership, i.e., the relationship between such a partner and other is dissolved, but the rest may decide to continue. In such cases, there is in practice, no dissolution of the firm. The particular partner goes out, but the remaining partners carry on the business of the Firm. In the case of dissolution of the firm, on the other hand, the whole firm is dissolved. The partnership terminates as between each and every partner of the firm.

Dissolution of a Firm may take place (Section 39 - 44)

- (a) as a result of any agreement between all the partners (i.e., dissolution by agreement);
- (b) by the adjudication of all the partners, or of all the partners but one, as insolvent (i.e., compulsory dissolution);
- (c) by the business of the Firm becoming unlawful (i.e., compulsory dissolution);
- (d) subject to agreement between the parties, on the happening of certain contingencies, such as: (i) effluence of time; (ii) completion of the venture for which it was entered into; (iii) death of a partner; (iv) insolvency of a partner.
- (e) by a partner giving notice of his intention to dissolve the firm, in case of partnership at will and the firm being dissolved as from the date mentioned in the notice, or if no date is mentioned, as from the date of the communication of the notice; and
- (f) by intervention of court in case of: (i) a partner becoming the unsound mind; (ii) permanent incapacity of a partner to perform his duties as such; (iii) Misconduct of a partner affecting the business; (iv) willful or persistent breach of agreement by a partner; (v) transfer or sale of the whole interest of a partner; (vi) improbability of the business being carried on save at a loss; (vii) the court being satisfied on other equitable grounds that the firm should be dissolved.

(iii) (a) **Perpetual Succession** – A company on incorporation becomes a separate legal entity. It is an artificial legal person and have perpetual succession which means even if all the members of a company die, the company still continues to exist. It has permanent existence.

In the instant case, five persons who were the only members of private company and they have died being drowned in the sea. The existence of a company is independent of the lives of its members. It has a perpetual succession. In this problem, the company will continue as

a legal entity. The company's existence is in no way affected by the death of all its members.

- (b) **The statement given is incorrect.** A company is an artificial person as it is created by a process other than natural birth. It is legal or judicial as it is created by law. It is a person since it is clothed with all the rights of an individual. Further, the company being a separate legal entity can own property, have banking account, raise loans, incur liabilities and enter into contracts. Even members can contract with company, acquire right against it or incur liability to it. It can sue and be sued in its own name. It can do everything which any natural person can do except be sent to jail, take an oath, marry or practice a learned profession. Hence, it is a legal person in its own sense.

ANSWER**1. (a) Reading Comprehension**

- (1) Organic farming is a method of farming which mainly aims at cultivating the land and raising crops in such a way, as to keep the soil alive and in good condition by use of organic wastes (crop, animal and farm wastes, even aquatic wastes) and other biological material along with beneficial microbes to release nutrients.
- (2) To increase food security, the following measures were taken:
 - (a) The government had to increase food production.
 - (b) Several hectares of land were bought under cultivation.
 - (c) Hybrid seeds were introduced.
 - (d) Natural and organic fertilizers were replaced by chemical fertilizers and locally made pesticides were replaced by chemical pesticides
- (3) Today, more than 2.5 million hectares of land is under organic farming in India. Moreover, there are over 15000 certified organic farms in India. This shows that India is one of the most important suppliers of organic food to the developed nations.
- (4) Option a
- (5) Many farmers are shifting to organic farming due to domestic and international demand for organic food.

(b) Title: Health benefits of sleep

- (1) Good laugh and good sleep are imp
 - 1.1 An insomniac knows the impn of sleep
 - 1.2 Body does not funct without good sleep.
- (2) What happns during sleep?
 - 2.1 Nrvs syst functs prply
 - 2.2 Cells manuf more prtns reqd. for cell growth
 - 2.3 One remains fresh and active throughout the day.
- (3) More info on sleep reltd topics
 - 3.1 Ppl with less sleep can devlp chest pain, bp, otr problems
 - 3.2 An adult shld sleep for 7 to 8 hrs.
 - 3.3 Reglr exercises and massages can help get better sleep
- (4) What to avoid and what to take?
 - 4.1 Stop worrying
 - 4.2 Do not stay awake for lng hrs at night
 - 4.3 Avoid frequent intake of tea/coffee
 - 4.4 A warm glass of milk before gng to bed can be helpful.

Key:

Imp: important

Impn: importance

Funct: function

Happns: happens

Nrvs: nervous

Syst: system

Prply: properly

Manuf: manufacture

Prtns: proteins

Info: information

Reltd: related

Ppl: people

Devlp: develop

Bp: blood pressure

Otr: other

Shld: should

Rglr: regular

Lng: long

Hrs: hours

Gng: going

Summary: A good night's sleep is beneficial for manifold reasons. It not only keeps one active, but also helps in release of proteins necessary for growth. Regular exercises and weekly massages can prove to be in favour of good sleep. Lack of sound sleep might lead to health issues like bp, chest pains, arthritis and even depression. Intake of coffee and tea, sitting for late hours and over eating should be avoided to ensure good sleep. A glass of warm milk before bedtime may prove to be helpful for a good night's sleep.

2. (a) Oral communication refers to communication through the spoken word, either face to face, telephonically, via voice chat, video conferencing or any such visual medium. . Formal medium like lectures, conferences, seminars, meetings and informal conversations, friendly gossips etc. are part of oral communication.

Four essentials of oral communication are:

- (i) Pronunciation
- (ii) Listening and Conversation
- (iii) Spoken grammar
- (iv) Vocabulary

- (b) (i) Option 4
- (ii) Option 2
- (iii) Garima says that Rashmi is smart.

(c) How do we talk? Or Do you know how we speak?

An activity that we do a lot during the day, that is talking begins with a person's thoughts and feelings. From the lips to the tongue, from the lungs to the vocal folds, many organs are involved in the process of speaking. The movement of air and the shaping of sounds using our tongue, roof of the mouth, upper and lower teeth, all help in saying specific sounds and words.

3. (a) The star network communication has multiple channels of communication open between all members. This network propagates group communication and is essential where teamwork is involved. The members communicate and exchange information with each other freely, and without hindrance or hesitation.

- (b) (i) Option 3
- (ii) Option 4
- (iii) Mohit told me that he had finished writing the story.

(c) **Report Writing**

Rainbow Vista Public School hosts Science Fair

By Sharmishtha Banerjee

Rainbow Vista Public School, New Delhi hosted its first Science Fair on 10th April, 2022. The Chief Guest for the event was Delhi environment minister Mr. Gopal Rai. The event started by lighting of the lamp and a beautiful rendition of Ganesh Vandana performed and sung by the school students.

The fair was an exciting display of gripping experiments, research ideas and neck to neck quiz competitions. Almost 15 other schools from the city participated in this event and students displayed their talent and expertise.

The quiz competition was the most sought after event. It was a tough win for the host school and gathered a lot of compliments and encouragement. The other event that gathered audience was the electric display of experiments by students of grade X and XII. New ideas and thoughts combined with practical knowledge was praise worthy.

Mr. Gopal Rai gave an encouraging speech and inspired the students to think out of the box and always believe in practical knowledge. The Head of the department of Physics, Mr. Shukla also extended a vote of thanks to all the participating schools. The fair was a success amongst the participants and the students. As a token of appreciation, all participants were given a memento.

4. (a) When two persons communicate with each other, they form a communication circuit. Therefore, it is known as Circuit network. The two people can be colleagues placed at the same hierarchical level in the organization.
- (b) (i) Karan said that he was tired
 - (ii) Ashok will post the letter.
 - (iii) A glass of juice was bought by Swati for me.

(c) Circular No. XVI

Meeting for a new Ad campaign

8th April, 2022

For the Advertising team

This is to inform you that all team members of the Advertising division are requested to be present for a meeting tomorrow at 5.30 pm, at the Conference room (Lobby). This meeting is in regard with the new project that our company has received for advertisement campaign of an FMCG product. Suggestions and innovative ideas are welcome from all team members.

Attendance is compulsory.

Sumit,

Head, Advertising

Aegis Advertising Pvt. Ltd

OR

Email

To: sakshikapoor@abc.com

CC/BCC:simran@innovativeminds.com

Sub: Interview Call for 'Executive Caller'

Attachments: Google maps

Dear Ms. Sakshi,

We are pleased to inform you that you have been shortlisted for an interview on 20th April, 2022, at 10 am for post of 'Executive Caller' at Innovative Minds Call Centre

Please carry the following documents (originals):

- (1) XIIth class marksheet
- (2) College degree certificates
- (3) Adhar card.

Please come for the interview in formal attire and report 30 minutes prior to the scheduled time mentioned above. The exact location of the office is attached in the form of Google maps.

Feel free to write back for any queries.

All the Best!

Regards,

Meena,

Innovative Minds Call Centre

5. (a) Attitude barriers refer to personal attitude of employees that can act as a hindrance in effective communication within an organization. An active and motivated worker can prove to be an asset to the organization whereas a disgruntled, egoist employee can deter the growth of the organization. Attitude problems can be addressed by good management skills and regular interaction with staff members.

- (b) (i) Option 3
(ii) Option 2
(iii) We will be blamed by everyone.
(iv) Option 4

(c)

18th April, 2022

To,
Mr. Arun Sharma,
Manager
Fabric For You Pvt. Ltd,
Surat, Gujarat

Dear Sir/Madam,

I would like to place a bulk order with regard to tailoring equipment and cloth fabric for our shop based in Lucknow. We have done business in the past and are aware of your quality and prompt delivery.

Following is the list of items required:

- Silk cloth 1500 metre
- Cotton white cloth 1500 metre
- Black cotton cloth 1000 metre
- Sewing machine 5 nos
- Sewing threads (cotton base) 100 pieces (assorted colours)
- Stitching accessories

For any other query regarding the order, please free to contact me. I would appreciate if you could send me a confirmation reply and also a tentative delivery date.

Looking forward to a healthy association yet again!

Thanking you!

Yours Sincerely,

Raj,
Supply Chain Head
Cloth Emporium,
Lucknow, UP