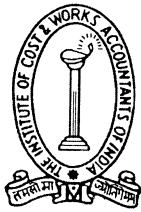


ICWAI

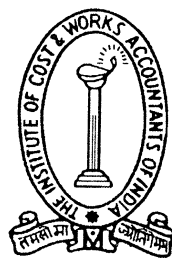


LIST OF MEMBERS HOLDING CERTIFICATE OF PRACTICE

2011

**THE INSTITUTE OF
COST AND WORKS
ACCOUNTANTS OF INDIA**
(ESTABLISHED BY AN ACT OF PARLIAMENT)

**LIST OF MEMBERS
HOLDING
CERTIFICATE OF PRACTICE
(AS ON 1ST APRIL, 2011)**



**THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA
(ESTABLISHED BY AN ACT OF PARLIAMENT)
12, SUDDER STREET, KOLKATA - 700 016**

THE INSTITUTE OF COST AND WORKS ACCOUNTANTS OF INDIA

(Incorporated under the Cost and Works Accountants Act, 1959)

(Act No. 23 of 1959)

12, SUDDER STREET, KOLKATA - 700 016

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Punjab National Bank, New Market Branch, Kolkata

HDFC Bank Ltd. Central Plaza, Kolkata

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PAST PRESIDENTS

* Shri M. Shoaib	1944-48
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* Shri F. H. Atkinson	1954-56
* Shri G. Basu	1956-62
* Shri V. Srinivasan	1962-63
* Shri J. N. Bose	1963-64
* Shri D. D. Kalra	1964-65
* Dr. V. K. Srinivasan	1965-66
* Shri R. S. Sadasiva Iyer	1966-67
* Shri S. V. Iyer	1967-68
* Shri N. K. Bose	1968-69
Shri G. K. Abhyankar	1969-70
Shri R. Nanabhoy	1970-71
* Shri K. K. Datta	1971-72
Shri Shyamal Banerjee	1972-73
* Shri M. R. S. Iyengar	1973-74
Shri V. Kalyanaraman	1974-75
Shri M. Sreenivasa Rao	1975-76
* Shri A. K. Biswas	1976-77
Shri S. K. Mitra	1977-78
Shri S. Suryanarayanan	1978-79
* Shri N. K. Roy	1979-80
* Shri V. Basavaraju	1980-81
Shri A. V. Ramana Rao	1981-82
* Shri M. P. Pandit	1982-83
Shri Amitava Bhattacharyya	1983-84
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* Shri A. V. Satyanarayana Rao	1986-87
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Shri Buddha Deb Bose	1993-94
Shri V. R. Iyer	1994-95
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Shri N. P. Sukumaran	1996-97
Shri Amal Kumar Das	1997-98
* Shri R. J. Goel	1998-99
Shri Mahesh Shah	1999-2000
Shri D. C. Bajaj	2000-2001
Shri V. V. Deodhar	2001-2002
Shri B. V. Ramana Murty	2002-2003
Shri. K. L. Jaisingh	2003-2004
* Dr. H. R. Subramanya	2004-2005
Shri Pravakar Mohanty	2005-2006
Shri Dhananjay V. Joshi	2006-2007
Shri Chandra Wadhwa	2007-2008
Shri Kunal Banerjee	2008-2009
Shri G. N. Venkataraman	2009-2010

* Since deceased

This booklet contains list of members of The Institute of Cost and Works Accountants of India holding Certificate of Practice issued by the Institute under Section 6 of the Cost and Works Accountants Act, 1959. This list is made as on 1st April 2011. A Certificate of Practice is valid upto 31st March next, which may be renewed further for one year.

A practising Cost Accountant is expected to follow high standard of professional ethics. He is bound by certain codes of professional conduct which include, amongst others, the following :—

- (a) He is not to solicit or advertise or circularise for business.
- (b) He is to maintain secrecy of any privileged information he may have acquired in course of the contacts with his clients.
- (c) He is not to share remuneration for his professional work with any person other than a member of the Institute.
- (d) He is not to charge remuneration for his professional work as a percentage on profits or savings or contingent upon results.

President's Message

The Institute of Cost and Works Accountants was born as a limited company in 1944, mainly to assist the Government in examining war contracts and cost of goods to be procured. Later in 1959, Parliament passed the Cost and Works Accountants Act and the ICWAI was born as a statutory body to promote, propagate and regulate the profession of cost accounting in the country. The ICWAI has since then grown from strength to strength and today it functions all across the country as well as abroad.

The profession got its first statutory recognition in 1964 when the central government amended the Companies Act 1956 by introducing statutory maintenance of cost accounting records in select core industries and audit of the same by qualified cost and management accountants for the protection of the interests of investors, consumers, tax payers and the society at large. In India, this is one of the unique features of corporate management. During the last four decades, many essential and core industries got covered by the mandatory maintenance of cost accounting records and cost audit. This mechanism resulted in inculcating a sense of efficiency and cost consciousness in the mandated Indian industry and enabled those companies to boldly face the competitive pressures of liberalisation and globalisation and shine in the global arena.

In the WTO regime, there was a need to enhance and retool the mechanism of cost audit to enable performance management as a part of the governance framework. Corporate governance is about how companies are directed and controlled. The prime responsibility for good governance must lie within the company rather than outside it. Today, if an organization has to survive and thrive in a commercial environment that is becoming increasingly global in its outlook, it has got to factor in the interests and concerns of every stakeholder in the business. Audits like Cost Audit are elements of a corporate governance system. Cost audit has the potential to support enterprise governance, which goes beyond the ambit of compliance mechanism of corporate governance. Cost audit, supported by cost accounting standards, can provide relevant and credible cost and revenue data to regulators to support their decisions. The present competitive

economic environment has made all the organizations more conscious about the need to bring efficiency and economy in their operations. “Cost Leadership” and “Total Cost Management” is the present day mantra. Cost control and cost reduction is an on-going exercise for the management to gain competitive edge over others and for survival.

To enable development of relevant cost accounting methodologies and standards to increase the competitiveness of the Indian manufacturing sector and to advise the Government on suitable measures for the same, Government of India, Ministry of Corporate Affairs constituted an Expert Group under the Chairmanship of Shri B.B. Goyal, Adviser (Cost), Cost Audit Branch to review the existing Cost Accounting Record Rules, Cost Accounting Standards and Cost Audit Report Rules.

We always believed that our profession should expand its horizon to include a system that ensures optimal utilization of resources for the benefit of stakeholders while meeting societal expectations. A shift from compliance or rule based governance to a performance management framework with enterprise governance in mind was the need of the hour. The Expert Group constituted to review the mechanism of cost accounting records and cost audit also recommended this shift of the framework of cost audit from being compliance or rule based governance to a performance management framework with enterprise governance in mind.

On the basis of the recommendation of the Expert Group and realizing the need for statutory maintenance of cost records, the Central Government vide GSR No. 429(E) dated 3rd June 2011 issued Companies (Cost Accounting Records) Rules 2011 which is applicable to every company engaged in production, processing, manufacturing or mining. These Rules are applicable to companies fulfilling certain defined criteria and threshold limits and supersedes 36 cost accounting records rules. Every company to which these Rules apply will also be required to file a Compliance Report authenticated by a cost accountant for every financial year commencing on and from 1st April 2011. The Central Government has also prescribed Companies (Cost Audit Report) Rules 2011 replacing the existing Rules. Further, the Ministry of Corporate Affairs

(MCA), vide its notification Nos. 52/26/CAB-2010 dated 2nd May 2011 has issued cost audit orders on “ALL COMPANIES”, beyond certain defined threshold limits, engaged in Bulk Drugs, Formulations, Fertilizers, Sugar, Industrial Alcohol, Electricity, Petroleum or Telecommunication in a distinct departure from the discretionary and ad hoc orders of cost audit on selective companies within the same industry that was being followed. On the same lines vide notification Nos. 52/26/CAB-2010 dated 3rd May 2011, MCA has issued cost audit orders on “ALL COMPANIES” engaged in Cement, Tyres & Tubes, Steel Plant, Steel Tubes and Pipes, Paper or Insecticides. The companies falling under these categories will be required to get cost audit conducted u/s 233B of the Companies Act 1956, by a cost accountant in practice or a firm of cost accountants for each of the financial year commencing from 1st April 2011. Issues relating to “Product Group” as mentioned in Cost Accounting Record Rules, 2011 and Cost Audit Report Rules, 2011 are being finalized and concretized. A task force having wide representation including industry, government, academia and practitioners is likely to submit their recommendations shortly.

This is no doubt a great leap forward for the cost accounting profession. The MCA has also vide its General Circular No. 15/2011 dated 11th April 2011, has amended the procedure for appointment of cost auditor. Cost Accountants are already conducting VAT Audit in practically all the States of India. Greater role for the Cost Accountants have been envisaged in the upcoming GST and DTC. The bills are under discussion and the time is not too far off when they will have a significant role in this area too. The MCA has accepted the contention of the Cost Accountants and paving the way for implementation of LLP's of the Cost Accountants.

The work of Cost Accounting Standards (CAS) is in full swing and till date 13 CAS have been issued by ICWAI which have now been recognized for application with the issue of Companies (Cost Accounting Records) Rules, 2011 and Companies (Cost Audit report) Rules, 2011. The Cost Accounting Standards Board (CASB) is going full steam ahead to issue Guidance Notes on the Cost Accounting Standards (CAS) as well as Generally Accepted Cost Accounting principles (GACAP).

Our institute has launched courses on IFRS in both online and offline versions. In the online course, Institute has introduced the training programme to provide learning at the pace and comfort level of the participants. The CEP Directorate has also started classroom certificate course at different centres. The structure of the courses on Valuation and Foreign Exchange Risk Management has been designed and will be launched soon. Research based new publications have been released to tackle the issues faced by the practitioners. Also, the Institute is organizing new programmes on Cost Accounting Standards, IFRS's, new notifications issued by MCA to make the members and practitioners alike aware of the implications of these concepts / notifications.

All the steps taken above are in the right direction. It is heartening to note that MCA has also offered its valuable support and guidance which would go a long way in enhancing the reputation of this prestigious Institute. I must also say that the above steps have put an onerous responsibility of the members of the profession and I am sure the profession will live up to the expectation of all concerned.

Brijmohan M. Sharma

President

**CHRONOLOGICAL LIST OF MEMBERS HOLDING
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Sarma, P. L. N.,	16294	24	Sharma, Kamal Krishan,	815	66
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REGION I

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The number in brackets at the end of each entry indicates the
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(Regionwise, Statewise and Topographically arranged)

THE STATES OF GOA, GUJARAT, MADHYAPRADESH/CHHATTISGARH,
MAHARASTRA AND THE UNION TERRITORIES OF DADRA & NAGAR
HAVELI AND DAMAN & DIU

[Numbers beginning with asterisk(*) denote members in part time practice]

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REGION II

LIST OF MEMBERS HOLDING CERTIFICATE OF PRACTICE AS ON 1ST APRIL 2011

The number in brackets at the end of each entry indicates the
Membership Number of the Member

(Regionwise, Statewise and Topographically arranged)

THE STATES OF ANDHRA PRADESH, KARNATAKA, KERALA,
PONDICHERRY, TAMIL NADU AND THE UNION TERRITORIES OF
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[Numbers beginning with asterisk(*) denote members in part time practice]

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M. Krishnaswamy & Associates [M. Krishnaswamy (M/5944), S. S. Balakrishnan (M/4063),]

Cost Accountants Flat No. 3, Rams Apartments New No. 19, Old No. 9, Wheat Crofts Road Numgambakkam CHENNAI 600034

Regn. No. 00085

Vivekanandan Unni & Associates [P. Govindan Unni (M/16946), K. R. Vivekanandan (M/8587),]

Cost Accountants, No. 1-A, Vedanamal Avenue, Dr. Subaraya Nagar Main Road, Behind Petrol Bunk, Kodambakkam, CHENNAI 600024

Regn. No. 00088

M. Nagarajan & Co. [M. Nagarajan (M/6384), N. Dheenadhayalu (M/4286),]

Cost Accountants, 18, Gopalapuram, First Street, COIMBATORE 641018

Regn. No. 00118

Sagar & Associates [E. Vidya Sagar (M/14095), E. Chandrasekharam (M/6099),]

Cost Accountants, 702, 7th Floor, Raghava Ratna Towers, Chirag Ali Lane, HYDERABAD 500001

Regn. No. 00120

R. Krishnan & Co. [R. Krishnan (M/7799), R. S. Srinivasan (M/4649),]

Cost Accountants, S-98, Ex Servicemen Colony, Kovaipudur, COIMBATORE 641042

Regn. No. 00123

AGI & Associates [A. Gopala Iyengar (M/4915), A. Om Prakash (M/11597),]

Cost Accountants, 551, 16th Cross, 6th Phase, J.P. Nagar, BANGALORE 560078

Regn. No. 00126

KPR & Associates [V. V. Kalyana Sundaram (M/1320), B. R. Prem Kumar (M/2260),]

Cost Accountants, Flat # 201, Sharavathi Block, National Games Village, Koramangala, BANGALORE 560047

Regn. No. 00142

D.V.J. Rao & Associates [S. V. Raghava Rao (M/12244), D. V. Jagannadha Rao (M/238),]

Cost Accountants, D. No. 7-23-5, Kirlampudi Layout, Opp. Municipal Guest House, VISAKHAPATNAM 530017

Regn. No. 00149

JG. & Co. [M. J. Gopalakrishnan (M/1083), N. Jayaraman (M/4385),]

Cost Accountants, 261, 'Z' Block, 6th Street, Anna Nagar, CHENNAI 600040

Regn. No. 00150

GNV & Associates [M. R. Krishna Murthy (M/7568), G. N. Venkataraman (M/3248),]

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Regn. No. 00151

KSS, VKG & Associates [V. K. Gopal (M/940), K. S. Satyanarayana (M/3517),]

Cost Accountants, #2961, 'Srikunj', 16th Cross, K.R. Road, B.S.K. 2nd Stage, BANGALORE 560070

Regn. No. 00161

RS & Associates [K. Ramakrishnan (M/19367), G. Sivagurunathan (M/23127),]
Cost Accountants, 6, KRH, 82-A, Third Street, Tatabad,
COIMBATORE 641012

Regn. No. 00164

Raman Rajah & Associates [A. P. Madhu (M/20715), Raman Rajah (M/14762),]
Cost Accountants, No. 5, Ansal's Riverdale, 1/42L, Tripunithura
Road, EROOR NORTH 682306

Regn. No. 00169

Prasad,Prakash & Associates [V. L. N. Sastry (M/3127), S. Satyananda Rao (M/1340), A. J. M. Prasada Rao (M/5353), Uppalapati Prakash (M/19328),]
Cost Accountants Plot No. 103 Sector - 8 MVP Colony
VISAKHAPATNAM 530017

Regn. No. 00170

Kamalakara, Girish & Co. [Girish Kambadaraya (M/17416), K. S. Kamalakara (M/10625), Athmakuri Sankara Rao (M/3779),]
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Regn. No. 00173

DZR & Co. [D. Zitendra Rao (M/10087), Vissapragada Veera Venkata Naga Chaitanya (M/28183), K. S. N. Sarma (M/6875),]
Cost Accountants 104, Praveen Residency 2-2-14/2/104, D.
D. Colony HYDERABAD 500007

Regn. No. 00178

K. Suryanarayanan & Associates [K. Suryanarayanan (M/24946), S. Hariharan (M/20864), Rabindranath Pattnaik (M/4559),]
Cost Accountants, Flat A, Brindavan Apartments, No. 1, Poes
Road, 4th Street, Teynampet, CHENNAI 600018

Regn. No. 00193

M.G.S. & Co. [M. J. Gopalakrishnan (M/1083), E. Sankaranaryanan (M/16928), K. M. M. Meerasahib (M/19147),]
Cost Accountants New No. 33, Old No. 88 E.V.R. Street, 'N'
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Regn. No. 00215

Gopalakrishnan & Co. [V. Gopalakrishnan (M/3295), Chockalingam Narayanan (M/3484),]
Cost Accountants No. 12, Third Street Jaya Nagar
PUDUCHERRY 605010

Regn. No. 00216

C.S. Hanumantha Rao & Co. [Bhargavi Venkatesh (M/20459), C. S. Hanumantha Rao (M/1919),]
Cost Accountants 12, C.S. Rathinasabhpathy Street Co-
operative Colony K.K. Pudur COIMBATORE 641038

Regn. No. 00226

S.S.S. & Co. [D. Selvaraj (M/15050), K. Suryanarayanan (M/24946), V. G. Selva Raja (M/22614), I. Mohamed Ibrahim (M/7100), V. Srinivasan (M/1248), Ramasamy Sundaram (M/3535), Srinivasan Ramachandran (M/4341),]
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Regn. No. 00269

Sukumaran & Co. [N. P. Sukumaran (M/4503), Vipinachandran Sankaran (M/14239),]
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Sasthamangalam TRIVANDRUM 695010

Regn. No. 00273

B.B.S. & Associates [K. Balakrishnan (M/17045), Sankar P. Panicker (M/25794), T. R. Balachandran (M/6802),]
Cost Accountants, 64/768, Jaikunj, Chittoor Road Ernakulam
KOCHI 682035

REGION III**LIST OF MEMBERS HOLDING CERTIFICATE OF PRACTICE
AS ON 1ST APRIL 2011**

The number in brackets at the end of each entry indicates the Membership Number of the Member

(Regionwise, Statewise and Topographically arranged)

THE STATES OF ARUNACHAL PRADESH, ASSAM, BIHAR, JHARKHAND, MANIPUR, MEGHALAYA, MIZORAM, Nagaland, ORISSA, SIKKIM, TRIPURA, WEST BENGAL AND THE UNION TERRITORIES OF ANDAMAN & NICOBAR ISLANDS

[Numbers beginning with asterisk(*) denote members in part time practice]

Assam**DIBRUGARH (Assam)**

Regn. No. 00200

Dutta Gupta Bhattacharya & Associates [Subhadra Dutta Gupta (M/19586), Ashis Kumar Bhattacharya (M/6585),]
Cost Accountants TD+5, Oil Residential Area Duliajan Dist: Dibrugarh Anandapara 786692

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[11646]

DULIAJAN (Dt. Dibrugarh, Assam)

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[19586]

Regn. No. 00223

Subhadra Dutta & Associates [Ashis Kumar Bhattacharya (M/6585), Subhadra Dutta Gupta (M/19586), Gour Hori Bondhopadhaya (M/14015),]
Cost Accountants, TD+5, Oil Residential Area, P.O. Ananda Para, Dist: Dibrugarh, DULIAJAN 786692

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Agarwal, Birendra Kumar, BCOM(H), AICWA

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[13659]

Regn. No. 00203

B. N. & Associates [Birendra Kumar Agarwal (M/13659), Nirupama Gogoi (M/23833),]
Cost Accountants Abinash Niwas Vivekananda Path Ulubari GUWAHATI 781007

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House No. 4, Surujpur, NIPCCD Road, (Near Khanapara Central School), Khanapara, Guwahati - 781022

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[14598]

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[26118]**GIRIDIH (Bihar)**

Modi, Jai Prakash, BCOM, LLB, AICWA
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Temple, Giridih - 815301

[18158]**MUZAFFARPUR (Bihar)**

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[26149]**PATNA (Bihar)**

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[1636]

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[9897]

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[25080]**SAHIBGANJ (Bihar)**

Kumar, Niraj, BCOM(H), MCOM, AICWA
Kumar Niraj & Co., C/o. Shri Nirmal Kumar Choudhary, At:
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[23644]**SAMASTIPUR (Bihar)**

***Singh, Ripunjay Kumar,** BSC, LLB, AICWA
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[27447]

Prasad, Jitendra, BCOM(HONS), MCOM, LLB, AICWA
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[16839]

Ranjan, Vivek, BCOM(HONS), AICWA
Vivek & Co., 254, Co-operative Colony, Bokaro Steel City,
Bokaro - 827001

[26607]

Rungta, Ramratan, BSC(HONS), FICWA
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Shukla, Rudra Kumar, MCOM, FICWA
Rudra Kumar Shukla & Associates, Sector XI/C, Q. No. 3258,
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[24676]

Sinha, Rakesh Kumar, BSC, FICWA
R.K. Sinha & Co., Sector I/C, Qr. No. 1206, Bokaro Steel City
- 827001

[24947]**DHANBAD (Jharkhand)**

Das, Shibendra Nath, MCOM, AICWA
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Soma Bandyopadhyaya (M/17638), Shyama Prasad Ganguli
(M/8638).]
Cost Accountants, Near Sarweshwari Ashram, Jaiprakash Nagar,
DHANBAD 826001

Nandkeolyar, Sanjay Kumar, BSC(HONS), AICWA
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K.C. Pratihari & Co., A-12B, Kusum Vihar, P.O. BCCL Township, Koyla Nagar, Dhanbad - 826005 Tele: (0326) 206781.

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Regn. No. 00153
Rajesh Kumar & Co. [Sanjay Kumar (M/26639), Jamaluddin Ahmad (M/7607), Ranjeet Kumar Agrawal (M/24595), Mohan Prasad Sinha (M/9761).]
Cost Accountants, Rani Bandh, Dhaiya P.O. ISM, V.I.P. Road DHANBAD 826004

Roy, Rash Bihari, BSC, AICWA
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Cost Accountants, 1st Floor, Anila Mansion, Phus Bunglow, P.O. Bhaga, DHANBAD 828301

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Regn. No. 00224
Dutta, Ray & Co. [Kamal Ray (M/17963), Pijush Kanta Dutta (M/5414).]
Cost Accountants, DEO Palace, 1st Floor, 6/1, Kashidih, New Kalimati Road, Sakchi, JAMSHEDPUR 831001

Regn. No. 00233
Sharma & Co. [Umeshwar Sharma (M/9240), Ramesh Kumar Sharma (M/25898), Shahzad Akbar (M/22524).]
Cost Accountants, G-2, IInd Floor, Tiwary Bacher Complex, Main Road, Bistupur, JAMSHEDPUR 831001

Sharma, Ramesh Kumar, BCOM(HONS), AICWA
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[27499]

RAMGARH (Jharkhand)

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[29091]

RANCHI (Jharkhand)

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Regn. No. 00076
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Cost Accountants, 16/2, Chatra Mukherjee Para, SERAMPORE 712204

Regn. No. 00094

S.N. Mukherjee & Associates [B. C. Das (M/5761), Kuntal Kolley (M/15941).]
Cost Accountants, 148, Howrah-Amta Road, Balitikuri, Kalitala, HOWRAH 711113

Regn. No. 00095

N.B. Bhattacharyya & Co. [Navin Prakash Nigam (M/10999), N. B. Bhattacharyya (M/3884).]
Cost Accountants, 155, Lenin Sarani, KOLKATA 700013

Regn. No. 00101

J.P. & Associates [Anindya Chanda (M/19400), Pradip Bhattacharya (M/22379).]
Cost Accountants, 118, Regent Place, P.O. Regent Park, P.S. Jadavpur KOLKATA 700040

Regn. No. 00106

A.J.S. & Associates [Jaydip Bhattacharyya (M/20075), Jhumpa Banerjee (M/16326), Panchanan Dutta (M/14022), Abhijit Ray Chaudhuri (M/16867), Ashok Kumar Prasad (M/17592), Subhas Chandra Das (M/21680).]
Cost Accountants, 55B, S.P. Mukherjee Road, Suit No. 2, 1st Floor, Near Hazra Crossing, KOLKATA 700026 Tele: 2454 4411, 2486 3430 e-mail: ajs_associates@vsnl.net

Regn. No. 00107

T. Bhattacharjee & Associates [Sanjib Bhattacharjee (M/17038), Tapan Bhattacharjee (M/17037), Kalyan Bhattacharya (M/19932)]. Cost Accountants, A/48, Atabagan, 'Purna Villa', B.O., Laskarpur, KOLKATA 700084

Regn. No. 00109

A. Roy & Associates [A. K. Dasgupta (M/5252), Sarbani Basu (M/20077), Biswajit Nandy (M/15661).]
Cost Accountants, Belanagar, Dist: Howrah, ABHOYNAGAR 711205

Regn. No. 00111

A. Roy & Associates [Saradindu Chaudhury (M/8254), Abhijit Kumar Chakraborty (M/16965), S. Rajaraman (M/9218), Anupam Roy (M/3966).]
Cost Accountants, 36/5, P. Majumdar Road, Sadhur Bagan, P.O. Haltu, KOLKATA 700078

Regn. No. 00113

Niran & Co. [Prasanna Kumar Patra (M/18825), Niranjan Mishra (M/13060), Pradeep Kumar Parida (M/20874).]
Cost Accountants 475, ESEN DEN, Asiana Plaza Entry Aiginia BHUBANESWAR 751019

Regn. No. 00114

S.C. Mohanty & Associates [Suresh Chandra Mohanty (M/10924), Sanat Kumar Joshi (M/12809), Chandramani Sahoo (M/18011), Prahalad Ray Khemani (M/2468).]
Cost Accountants, Plot No. 370/1861/2157 Shakti Bhavan At - Patia, P.O. KIITBHU BANESWAR 751024

Regn. No. 00116

S. Jha & Associates [Mohan Prasad Sinha (M/9761), Jamaluddin Ahmad (M/7607), Md. Mujahid (M/28396), Rajesh Kumar (M/4097).]
Cost Accountants, 1st Floor, A.R. Building, Gudri Chowk, RANCHI 834001

Regn. No. 00124

Roy Banerjee & Associates [Subhendu Datta (M/18434), Pallab Bhattacharya (M/20372).]
Cost Accountants, C/o. Subhendu Datta, 82, Naskar Para Road, P.O. Haridevpur, KOLKATA 700041

Regn. No. 00125

A.C. Dutta & Co. [Bhabaranjan Ghosh (M/4084), Balai Chandra Niyogi (M/2553), Aniruddha Mukhopadhyay (M/7207), Deep Narayan Bandyopadhyay (M/4143), Amalesh Chandra Datta (M/4670).]
Cost Accountants, 10, Kiran Sankar Roy Road, 2nd Floor, KOLKATA 700001 Tel: 2243 7850, 2248 3617

Regn. No. 00129

M. Pal & Associates [Amiya Dutta (M/14536), Santosh Kumar Mandal (M/23266), Manas Kr. Thakur (M/12867).]
Cost Accountants, 82, Akhil Mistry Lane, KOLKATA 700009

Regn. No. 00130

Thakur & Co. [Kajal Kumar Das (M/17372), Rana Sengupta (M/3711), Meera Prasad (M/23202), Guru Das Banerjee (M/13390), Swarna Kamal Banerjee (M/8794), Ramkrishna Bhattacharjee (M/13392), Asok Kumar Datta (M/10497), Haridas Chakrabarti (M/6590), Panchanan Dutta (M/14022), Ramprasanna Ghosh (M/4172).]
Cost Accountants, 22/4, Verner Lane, Belgharia, KOLKATA 700056

Regn. No. 00131

R. Ranjan & Co. [Rakesh Ranjan (M/17725), Puja Agrawal (M/23187).]
Cost Accountants, Jagat Pal Street, Near Civil Court, RANCHI 834001

Regn. No. 00133

D. K. Gupta & Co. [Dilip Kumar Gupta (M/14190), Bhaskar Das (M/23891).]

Cost Accountants, 7A, Dacres Lane, 1st Floor, KOLKATA 700069

Regn. No. 00138

S.G. & Associates [Subrata Ghosh (M/24111), Bhaskar Das (M/23891).]

Cost Accountants, 8A, Shanti Ghosh Street, (Gr. Floor), KOLKATA 700003

Regn. No. 00140

Mukesh Kumar & Associates [Mukesh Kumar (M/20870), Soma Bandyopadhyaya (M/17638), Shyama Prasad Ganguli (M/8638).]

Cost Accountants, Near Sarweshwari Ashram, Jaiprakash Nagar, DHANBAD 826001

Regn. No. 00147

Dutta, Mandal, Pal & Co. [Amiya Dutta (M/14536), Santosh Kumar Mandal (M/23266).]

Cost Accountants, 82, Akhil Mistry Lane, KOLKATA 700009

Regn. No. 00148

S. Roychoudhury & Co. [Jiban Krishna Samanta (M/16908), Chanchal Kumar Nag (M/16820).]

Cost Accountants, P-79, Jadu Colony, 1st Floor, Behala, KOLKATA 700034

Regn. No. 00153

Rajesh Kumar & Co. [Sanjay Kumar (M/26639), Jamaluddin Ahmad (M/7607), Ranjeet Kumar Agrawal (M/24595), Mohan Prasad Sinha (M/9761).]

Cost Accountants, Rani Bandh, Dhaiya P.O. ISM, V.I.P. Road DHANBAD 826004

Regn. No. 00155

B. Ray & Associates [Sunil Kumar Mukherjee (M/15821), Basab Ray (M/24161), Shyamal Kumar Chakrabarti (M/4593), Pranab Ray (M/10756), Rajesh Kumar (M/4097).]

Cost Accountants, 27, Gopal Jew Mandir Road Mandir Para, Birati, KOLKATA 700051

Regn. No. 00156

S.N. Das & Co. [Ashis Banerjee (M/19645), Sukomal Roy Choudhuri (M/4840), Shibendra Nath Das (M/4019).]

Cost Accountants, 131, Srirampur Road KOLKATA 700084

Regn. No. 00157

Swain, Patra, Nayak & Associates [P. K. Nayak (M/10416), Abhaya Charan Swain (M/4238).]

Cost Accountants, A/141, Saheednagar, BHUBANESWAR 751007

Regn. No. 00159

Guha, Ghosh, Kar & Associates [Sekhar Ranjan Guha (M/3179), Ranajit Ghosh (M/17388), Ranjit Kumar Kar (M/19945).]

Cost Accountants, 546A, Lake Road, KOLKATA 700029

Regn. No. 00163

SSM & Associates [Sasanka Sekhar Mohanty (M/7365), Chittaranjan Dash (M/22987).]

Cost Accountants, Flat No. 4, Sidhartha Appartment, Road No. 8, Unit - 9, BHUBANESWAR 751022

Regn. No. 00166

Mandal, Mukerjee, Datta & Associates [Syamal Kumar Datta (M/4872), Pasupati Mandal (M/3759), Bimalendu Mukherjee (M/4624).]

Cost Accountants, D-1, Malir Bagan Sonarpur, 24 Parganas (S) KOLKATA 700150 Tele: 033 24347713

Regn. No. 00167

S.S. Sonthalia & Co. [Ashok Kumar Prasad (M/17592), S. S. Sonthalia (M/8123).]

Cost Accountants Plot No. 395/4688 & 172/4689 Padmavati Vihar P.O. Sailashree Vihar, BHUBANESWAR 751021

Regn. No. 00177

Tanmaya S. Pradhan & Co. [Narasingha Chandra Kar (M/25717), Akshya Kumar Swain (M/28422), Tanmaya S. Pradhan (M/17590), Rabi Kumar Sahu (M/28545), P. Pradeep. Kumar Patro (M/8297), Ranjeet Kumar Agrawal (M/24595), Sushanta Kumar Mohanty (M/24643), Cheruvu Venkata Ramana (M/15030).]

Cost Accountants, 'Swasthan', Brooks Hill, SAMBALPUR 768001

Regn. No. 00183

M.G. & Associates [Kajal Mishra (M/21877), Sundar Gopal Basu (M/9784), Jaydip Ghoshal (M/17846).]

Cost Accountants, Mishra Niwas, Panjabi Para (Chitra), P.O. Radha Nagar Road, BURNPUR 713325

Regn. No. 00184

Bhattacharya Roy & Associates [Debabrata Roy (M/5156), Ashis Kumar Bhattacharya (M/6585), Gour Bandhu Gupta (M/24244).]

Cost Accountants, AB-275, Salt Lake City, KOLKATA 700064

Regn. No. 00186

Biswas & Associates [Tapan Kumar Biswas (M/11735), Debi Prasad Basu (M/22264), Anindya Chanda (M/19400).]

Cost Accountants, 46/1A, Ho-Chi-Minh Sarani, KOLKATA 700008

Regn. No. 00192

K.K. Das & Associates [Kajal Kumar Das (M/17372), Ramkrishna Bhattacharjee (M/13392).]

Cost Accountants, MEH-17, Kaniska Road Dist: Burdwan DURGAPUR 713204

Regn. No. 00196

Sahoo & Associates [Subash Chandra Sahoo (M/23221), Madan Mohan Sahu (M/19516).]

Cost Accountants C/o. Shri Mohan Charan Mohanty Behind Bayababa Matha Pareswar Sahi, P.O. College Square CUTTACK 753003

Regn. No. 00197

S. Dhal & Co. [Mihir Kanta Samantaray (M/26199), Sailabala Dhal (M/22835), Bijoy Kumar Acharya (M/9102), Manas Ranjan Mishra (M/22296).]

Cost Accountants N-4/325 (F), IRC Village Nayapally BHUBANESWAR 751015

Regn. No. 00200

Dutta Gupta Bhattacharya & Associates [Subhadra Dutta Gupta (M/19586), Ashis Kumar Bhattacharya (M/6585).]

Cost Accountants TD+5, Oil Residential Area Duliajan Dist: Dibrugarh Anandapara 786692

Regn. No. 00203

B. N. & Associates [Birendra Kumar Agarwal (M/13659), Nirupama Gogoi (M/23833).]

Cost Accountants Abinash Niwas Vivekananda Path Ulubari GUWAHATI 781007

Regn. No. 00206

Basu, Banerjee, Chakraborty, Chattopadhyay & Co. [Malay Kumar Chakraborty (M/7752), Debasish Chattopadhyay (M/7754), Debasish Basu (M/6251), Bimalendu Banerjee (M/16545).]

Cost Accountants 42-B, Sibtila Street Dist : HooghlyUTTARPARA 712258

Regn. No. 00208
A.K. Sarkar & Associates [Dilip Kumar De (M/1651), Ashoke Kumar Sarkar (M/17253),]
Cost Accountants 20/1/13, Brindabon Mallick Lane HOWRAH 711101

Regn. No. 00209
S. Karmakar & Co. [Shahzad Akbar (M/22524), Sahadeb Karmakar (M/1533),]
Cost Accountants G.T. Road, Fatehpur Dist : Burdwan SITARAMPUR 713359

Regn. No. 00223
Subhadra Dutta & Associates [Ashis Kumar Bhattacharya (M/6585), Subhadra Dutta Gupta (M/19586), Gour Hori Bondhopadhaya (M/14015),]
Cost Accountants, TD+5, Oil Residential Area, P.O. Ananda Para, Dist: Dibrugarh DULIAJAN 786692

Regn. No. 00224
Dutta, Ray & Co. [Kamal Ray (M/17963), Pijush Kanta Dutta (M/5414),]
Cost Accountants, DEO Palace, 1st Floor, 6/1, Kashidih, New Kalimati Road, Sakchi, JAMSHEDPUR 831001

Regn. No. 00227
B.C.C. & Associates [Debasish Basu (M/6251), Debasish Chattopadhyay (M/7754), Dipak Kumar Chakraborty (M/19718),]
Cost Accountants, C/o. Shri D. Chatterjee, Oppo. Health Centre, Dist: Howrah, BALLY-DURGAPUR 711205

Regn. No. 00231
ATM & Associates [Asim Kumar Mukherjee (M/16809), Tapas Mallik (M/5264), Mukta Mohan Datta (M/3810),]
Cost Accountants, C/o. Shri M. M. Datta, 625 J.N. Bose Road, Kodalia Subhash Park, KOLKATA 700146

Regn. No. 00232
Mukherjee, Dutta, Mishra & Co. [Kajal Mishra (M/21877), Pranabesh Mukherjee (M/12263), Jaydip Ghoshal (M/17846), S. K. Dutta (M/12547),]
Cost Accountants, 3, K. N. Mukherjee Lane, ASANSOL 713301

Regn. No. 00233
Sharma & Co. [Umeshwar Sharma (M/9240), Ramesh Kumar Sharma (M/25898), Shahzad Akbar (M/22524),]
Cost Accountants, G-2, IInd Floor, Tiwary Bacher Complex, Main Road, Bistupur, JAMSHEDPUR 831001

Regn. No. 00237
S. Banik & Co. [Susanta Banik (M/26290), Kajal Kumar Das (M/17372), Ramkrishna Bhattacharjee (M/13392),]
Cost Accountants, 18A/4, House No. 3, SEPCO Township, DURGAPUR 713205

Regn. No. 00241
Ray, Nayak & Associates [Chaitanya Kumar Ray (M/20201), Uttam Kumar Nayak (M/23918), Amit A. Apte (M/16105),]
Cost Accountants, Laxmi Vilas, Plot No. - 74, Unit - 7, Surya Nagar, BHUBANESWAR 753003 Tele : 9938605235, 9437619851 e-mail : chaitany_array@yahoo.com

Regn. No. 00243
Pramanik, Chatterjee & Co. [Samar Nath Chatterjee (M/26663), Sikha Nandan (M/29859), Subhabrata Pramanik (M/25184),]
Cost Accountants 117/1, B.N. Road, Dist: Hooghly UTTARPARA 712258

Regn. No. 00244
P. N. & Associates [Naghma Salim (M/28315), Parmita Banerjee (M/28213),]
Cost Accountants 16/5, Sahapur Colony, P.O. & P.S. New Alipore, KOLKATA 700053

Regn. No. 00248
P. Mandal & Associates [Pasupati Mandal (M/3759), Nemai Chandra Bhowmik (M/6017), Barun Kumar Banerjee (M/28378), Ajay Prasad Das (M/6443),]
Cost Accountants, D-1, Malir Bagan, Sonarpur, 24 Parganas (S), KOLKATA 700150 Tele: 033 24347713

Regn. No. 00250
Kumar & Associates [Ashok Kumar (M/4448), Sudhansu Kumar Ghosh (M/5656), Sanjiban Ghosh (M/24176), Malay Chand Sen (M/7384), Shekhar Pathak (M/13610)]
Cost Accountants 44C, Dharmatala Road Flat - 2B KOLKATA 700042

Regn. No. 00251
T. Mallik & Associates [Bithin Mullick (M/29084), Tapas Mallik (M/5264),]
Cost Accountants, 1/C, Jelia para Lane, Bowbazar, KOLKATA 700012 Tele: 9804010089

Regn. No. 00254
R R & Associates [Ranjit Kumar Tripathy (M/9857), Radha Govinda Sahoo (M/10448),]
Cost Accountants, Plot No. 297/3685, Mega House, Back Side of Sri Guru Kalyani, Mandap, Jayadev Vihar, BHUBANESWAR 751013

Regn. No. 00256
AB & Co. [Ashis Bhattacharya (M/20139), Subrata Mukherjee (M/18052),]
Cost Accountants, 1F/4, Kanailal Avenue, G. T. Road, CHANDANNAGORE 712136 Tele: (O) 033 26859342, (M) 9433226833 e-mail: ab_and_co@yahoo.co.in

Regn. No. 00257
B. Mukhopadhyay & Co. [Pradip Kumar Chatterjee (M/9456), Bibekananda Mukhopadhyay (M/26671),]
Cost Accountants, B-20, Amarabati, P.O. Sodepur, KOLKATA 700110 Tele: 94343 44598, 9734048195

Regn. No. 00258
Asutosh & Associates [Seema Verma (M/28878), Asutosh Debata (M/27820),]
Cost Accountants, Plot No. 159/A, At/P.O. Nayapalli, Near Kalinga Stadium, BHUBANESWAR 751012

Regn. No. 00259
Sanjiban & Co. [Sanjiban Ghosh (M/24176), Sudhansu Kumar Ghosh (M/5656), Malay Chand Sen (M/7384),]
Cost Accountants, 1st Floor, Anila Mansion, Phus Bunglow, P.O. Bhaga, DHANBAD 828301

Regn. No. 00261
SAS & Associates [Ashis Bhattacharya (M/20139), S. K. Nag (M/2924), Subrata Mukherjee (M/18052),]
Cost Accountants, Market Palace Appartment, Flat No. 1F/4, Kanilal Avenue, G. T. Road, CHANDANNAGORE 712136

Regn. No. 00262
Sur, Chakraborty & Associates [Shyamal Kanti Sur (M/8223), Sourindra Nath Chakraborty (M/12922),]
Cost Accountants, 63A, Rastraguru Avenue, Dum Dum (Clive House), KOLKATA 700028

Regn. No. 00264
ABPR & Associates [Pasupati Roy (M/7832), Amitava Bhattacharyya (M/2209),]
Cost Accountants, C/o. Amitava Bhattacharyya, Surya Fern Enclave, 14, Ballygunge Station Road, Flat No. - 4F, KOLKATA 700019

Regn. No. 00265
DCA & Associates [Mukta Mohan Datta (M/3810), Chitra Agarwal (M/10441), Subhasish Chakraborty (M/12119),]
Cost Accountants, Room No. 303A, Deluxe Centre, 157 C Lenin Sarani, KOLKATA 700013

Regn. No. 00266
Mou Banerjee & Co. [Mou Banerjee (M/24338), Swarna Kamal Banerjee (M/8794), Rajesh Kumar (M/4097), Manisha Taiyal (M/21359),]
Cost Accountants, Baikuntha Apartment, Ground Floor, Gopalpur, G.T. Road (W), Dist: Burdwan, ASANSOL 713304

REGION IV**LIST OF MEMBERS HOLDING CERTIFICATE OF PRACTICE
AS ON 1ST APRIL 2011**

The number in brackets at the end of each entry indicates the
Membership Number of the Member

(Regionwise, Statewise and Topographically arranged)

THE STATES OF DELHI, HARYANA, HIMACHAL PRADESH, JAMMU &
KASHMIR, PUNJAB, RAJASTHAN, UTTARANCHAL, UTTAR PRADESH
AND THE UNION TERRITORIES OF CHANDIGARH

[Numbers beginning with asterisk(*) denote members in part time practice]

Delhi**DELHI****Regn. No. 00176**

AGS & Associates [Gurdeep Singh (M/9967), Ashwani Kumar Aggarwal (M/16102), Surender Kumar (M/11951),]
Cost Accountants, 22, Harsh Vihar, Pitampura, Road No. 44,
DELHI 110034

Regn. No. 00008

Bahadur Murao & Co. [Arun Kumar Verma (M/5574), Manohar Lal Mehta (M/4941),]
Cost Accountants, 106, Awadh Complex, D-5, Laxmi Nagar,
DELHI 110092 Tele: 011 43043500, 011 22452401 e-mail:
mlmehta2004@yahoo.com

Regn. No. 00009

J. K. Kabra & Co. [Renu Deora (M/19731), Jai Kishan Kabra (M/2890), P. K. J. Kabra (M/11827),]
Cost Accountants, 552/1B, Arjun Gali, Main Vishwas Road,
Vishwas Nagar, Shahdara, DELHI 110032 Tel : 2469613, 2205228

Regn. No. 00270

Jain Sharma & Associates [Mukesh Kumar Jain (M/15793), Anil Sharma (M/15091), Aseem Jain (M/18592), Suresh Chand Jain (M/4301),]
Cost Accountants, 4430/2 Arya Pura Subzi Mandi DELHI 110007
Tele: 9811279781, 01123824549

Jaiswal, Bhavna, BCOM, AICWA

Bhavna Jaiswal & Associates, 350 (IInd Floor), West Guru
Angad Nagar, Laxmi Nagar, Delhi - 110092

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Jha, Shailesh Kumar, BCOM, AICWA

S. K. Jha & Co., House No. 430, Gali No. 3, Shankar Marg,
Mandawali, Delhi - 110092 Tele : (M) 09873337698 e-mail :
cashailesh.jha@gmail.com

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Regn. No. 00075

Kabra & Associates [P. K. J. Kabra (M/11827), Jai Kishan Kabra (M/2890),]
Cost Accountants, 552/1B, Arjun Gali, Main Vishwas Road,
Vishwas Nagar, Shahdara, DELHI 110032 Tel : 2469613, 2205228

Mehta, Manohar Lal, BA(COM), FICWA

M.L. Mehta & Co., A 81 Preet Vihar, Delhi - 110092 Tele: (R)
22547781, 9811211134 e-mail: mlmehta2004@yahoo.com

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Regn. No. 00026

R.J. Goel & Co. [Mahesh Chandra Mishra (M/7522), Hari Krishan Goel (M/14256), Naresh Kumar Goel (M/9876), Raman Lal (M/2171), R. K. Aggarwal (M/5640),]
Cost Accountants, 31, Community Centre, Ashok Vihar, Phase I,
DELHI 110052 Tel : 27245924, 27459524, Fax : 27234124

Regn. No. 00252

Rajni Chawla & Associates [Raj Kishor Kaushik (M/25576), Rajni Chawla (M/17646),]
Cost Accountants, 204, Wadhwa Complex, D-288/10, Laxmi
Nagar, DELHI 110092

Regn. No. 00188

Ramier Chawla & Associates [J. L. Chawla (M/3017), R. Parvathy (M/13848),]
Cost Accountants, BL-4 (Paschmi), Shalimar Bagh, DELHI
110088

Rastogi, Harshit Kumar, BCOM, AICWA

H.K. Rastogi & Co., C - 6A, Flat No. - 36C, Janakpuri, Delhi -
110058

[28902]

Regn. No. 00019

Ramanath Iyer & Co. [V. A. Sundaram (M/818), R. Parvathy (M/13848), D. Jagannathan (M/5839),]
Cost Accountants, BL-4, Shalimar Bagh, (Paschmi), DELHI
110088 Tel : 2945844, Telefax: 2922844

Regn. No. 00079

S.K. Mittal & Co. [Sandeep Kapoor (M/18458), Shiv Kumar Goel (M/20064),]
Cost Accountants, D-251/10, Laxmi Nagar, Vikas Marg, DELHI
110092

Sahni, Ravi Kumar, BCOM(HONS), FICWA

Ravi Sahni & Co., C-40, 2nd Floor, West Gorakh Park Extension,
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Singh, Kanhaiya Kumar, MCOM, AICWA

Kanhaiya Singh & Associates, C-263A, Gali No. 9, C-Block,
Ganga Vihar, Delhi - 110094 Tele: 09811676774 e-mail:
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Yoshita & Associates, 400-B, J&K Pocket, Dilshad Garden,
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Yoshita & Associates, 400-B, J&K Pocket, Dilshad Garden,
Delhi - 110095 Tele: 9811894393

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Regn. No. 00222
Tej Prakash Chopra, Balwinder Singh & Associates
[**Balwinder Singh (M/19898)**, **Tej Prakash Chopra (M/11410)**,]
Cost Accountants, A-14, Parijat Apartment, Pitampura, Outer
Ring Road, DELHI 110085

Regn. No. 00180
Vijender Sharma & Co. [Neeru Gupta (M/20389), Vijender
Sharma (M/18513), Navneet Kumar Jain (M/17133),
Shailendra Kumar Paliwal (M/25067),]
Cost Accountants, 11, 3rd Floor, Hargovind Enclave, Vikas
Marg, DELHI 110092

Yadav, Poonam, AICWA
Poonam Yadav & Co., 11, 3rd Floor, Hargovind Enclave, Vikas
Marg, Delhi - 110092 Tele: 19999219804

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NEW DELHI

Regn. No. 00158
A. Gupta & Associates [Ashok Gupta (M/7952), Shiv Kumar
Goel (M/20064), Rakesh Singh (M/10111),]
Cost Accountants, A-57, DDA Shed, Okhla Industrial Area
Phase - II NEW DELHI 110020 Tele: 011 4164 2600/4174 1300,
Fax: 011 4164 3400

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A. Krishna Dasan & Co., Shop No. 12 (First Floor), C 2C Block,
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e-mail: ravi6381@rediffmail.com

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