



CS. Tejpal Sheth

Dear CA Final Student,

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Tejpal Sheth

SAMPLE CHAPTERS

1. Accounts & Audit

1. BOOKS OF ACCOUNT REQUIRED TO BE KEPT – SECTION 2(13) & 128 OF COMPANIES ACT, 2013

- ⇒ Company should maintain at its **registered office** proper books of account, other relevant books and papers and financial statement for every financial year with respect to:
 - ▶ all sums of **money received and expended** by the company and the matters in respect of which **receipts and expenditure** take place.
 - ▶ all **sales and purchases of goods and Services** by the company.
 - ▶ the **assets and liabilities** of the company.
- ⇒ In the case of company which belongs to any class of companies specified under Section 148 of Companies Act, 2013 required to maintain **cost records**.

2. PLACE OF MAINTAINING BOOKS – SECTION 128 OF COMPANIES ACT 2013

- ⇒ Books of accounts shall be maintained and kept at **registered office**.
- ⇒ All or any books of accounts may be kept at other place in India if Board of directors pass resolution and gives notice to ROC within **7 days**.
- ⇒ Notice to ROC shall specify name of books to be kept at other place and complete address.
- ⇒ If company wants to maintain a **separate set of books at branch**, the Board has to pass a resolution and within **7 days** of such decision intimate the ROC, location of such declared branch office.
- ⇒ If separate books of account are maintained at branch in India or outside India, it would be deemed to be compliance of Section 128 if summarized returns are sent at regular intervals to the registered office or to a place where accounts are maintained as per decision of the Board.
- ⇒ If books of account are maintained **outside India**, summarized returns shall be sent to the **registered office at quarterly intervals**. – **Rule 9.4 of Companies (Accounts) Rules, 2014**

3. PROPER BOOKS OF ACCOUNTS – SECTION 128 OF COMPANIES ACT 2013

- ⇒ Company shall maintain proper books of accounts. Proper books of accounts means books of accounts which:
 - ▶ Exhibit **true and fair view** of state of affair of company.
 - ▶ Should **explain the transaction** entered into by company.
 - ▶ Is maintained on **accrual basis**.
 - ▶ Is kept according to **double entry system**.
- ⇒ Books of accounts should be maintained in **indelible ink if it is maintained in physical form**.

Books of account in electronic form – Rule 9.3 of Companies (Accounts) Rules, 2014

- ⇒ Books of account may be kept in electronic form.
- ⇒ Following conditions shall be satisfied to maintain books of account and other books in electronic form:
 - ▶ It should remain **accessible in India** for subsequent reference.
 - ▶ It should be retained completely in the format in which they were originally generated, sent or received.
 - ▶ Information in electronic record (document) should be capable of being **displayed in legible form**.
 - ▶ Proper system for storage, retrieval, display or printout of electronic records should be maintained by company as per audit committee or by board where audit committee is not constituted.
 - ▶ Information received from branch should not be altered. It should be kept in original form in which it was received from branch.
 - ▶ Back up of books of accounts and other books should be maintained in electronic mode at any place but it should be kept in server physically located in India on periodic basis.
 - ▶ Company is required to intimate ROC on annual basis at the time of filing financial statement:
 - Name of service provider
 - IP address of service provider
 - Location of service provider
 - Address or location where books are maintained on cloud.

4. PERSON RESPONSIBLE FOR KEEPING BOOKS OF ACCOUNT –SECTION 128 OF COMPANIES ACT 2013

- ⇒ The following persons shall be held responsible for maintaining proper books of account:
 - ▶ **Managing director or**
 - ▶ **Whole time director** in charge of finance function or
 - ▶ **Chief financial officer** or
 - ▶ If any other person is entrusted with compliance with provisions of Section 128 by Board of directors then he is liable.

Punishment for default

- ⇒ Person who is made responsible for maintaining books of accounts fails, he is punishable with :
 - ▶ imprisonment for a term **upto 1 year or**
 - ▶ **with fine from Rs. 50,000 to Rs. 100000 or**
 - ▶ **with both.**

5. PERIOD FOR WHICH BOOKS OF ACCOUNT TO BE PRESERVED –SECTION 128 OF COMPANIES ACT 2013

- ⇒ Books of account relating to the period of not less than **8 financial years** shall be preserved in **good condition** along with the relevant vouchers.

- ⇒ Where a company has not been in existence for 8 years, the books of account and related vouchers should be preserved in good order right from the first accounting year of the company.
- ⇒ This period of 8 years can be **longer, if the company is under investigation** and central government direct company to maintain its books of account for period more than 8 years.

Important Note:

Vouchers relevant to any entry in such books of account also to be preserved for 8 years.

- ⇒ Following persons are responsible for maintenance of books of account:
 - ▶ Managing director or
 - ▶ Whole time director in charge of finance or
 - ▶ Chief financial officer or
 - ▶ If any other person is entrusted with compliance with provisions of Section 128 by Board of directors then he is liable.

6. INSPECTION OF CERTAIN FINANCIAL INFORMATION BY DIRECTOR-SECTION 128 OF COMPANIES ACT 2013

Inspect books of account and other books and papers maintained in India

- ⇒ Section 128 provides that books of account and other books and papers maintained by the company **with in India** shall be open for inspection at registered office of company or other place in India by any director **during business hours**.
- ⇒ **Summarised returns of the books of account** of the company kept and maintained outside India shall be sent to registered office at **quarterly intervals**. It should be kept at registered office and kept open to **directors for inspection**.
- ⇒ Director is entitled to ask for information of books either **personally or through an agent**.

Important Note:

Expression 'other books and papers' must be constructed ejusdem generis as referring to other books and papers of the same kind as the books of account. It does not include every kind of papers in company.

Inspection of financial information outside India

- ⇒ If any **other financial information** is maintained outside the country, director can furnish request to company setting out full details of financial information sought and period for which such information is sought in writing. Company should provide financial information **within 15 days**.
- ⇒ Financial information should be demanded by director himself and not by his power of attorney holder or agent or representative.

Inspection of books of subsidiary

- ⇒ Inspection in respect of **any subsidiary** of company should be done only by any **person authorized in this behalf by resolution of board of directors**.

⇒ Where an inspection is made, the **officer and employees of company should give all assistance** in connection with inspection.

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Theory in Continuation....

Past Examination Questions

Question 1

The financial statement of AS Limited have been signed by two directors A and B. The board comprises of a third director C, who is also the managing director. The company has also employed a full time secretary. Examine whether the authentication of the financial statements is in accordance with law. (CA May, 2000 Modified)

Or

The Board of Directors of Vishwakarma Electronics Limited consists of Mr. Ghanshyam, Mr. Hyder (Directors) and Mr. Indersen (Managing Director). The company has also employed a full time Secretary.

The financial statement of the company were signed by Mr. Ghanshyam and Mr. Hyder. Examine whether the authentication of financial statements of the company was in accordance with the provisions of the Companies Act, 2013? (CA November 2011 Modified)

Or

Examine the validity of the following with reference to the provisions of the Companies Act, 2013:

The financial statement of TXN Ltd. for the year ended 31st March, 2014 was signed by one of its Directors and the Secretary. (CA June 2009 Modified)

Answer

The financial statement (i.e. balance sheet, profit and loss accounting and cash flow statement) must be signed on behalf of the Board of directors by chairperson of company, if he is authorized in this behalf.

If chair person is not authorized, it should be signed by :

- ▶ two directors including MD when there is one and
- ▶ Chief executive officer (CEO) if he is director,
- ▶ chief financial officer and company secretary where they are appointed. - Section 134 of Companies Act, 2013.

In the instant case, the profit and loss account and balance sheet have been signed by Mr. A and Mr. B, the directors. In view of Section 134 of the Companies Act, 2013, Mr. C, managing director should be one of the two signing directors. Since the company has also employed a secretary, he should also sign the profit and loss account and balance sheet in addition to the managing director C, and one of the directors, either A or B.

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Practical questions in Continuation....

1. MEANING OF DIVIDEND

- ⇒ The word "dividend" has origin from the Latin word "dividendum". It means a thing to be divided.
- ⇒ **Section 2(35)** of Companies Act, 2013 states "dividend includes any interim dividend".
- ⇒ Definition of dividend is inclusive and it does not clarify what is dividend.
- ⇒ Ordinary meaning of dividend is a share of profits, whether at a fixed rate or otherwise, allocated to holders of shares in a company, - **Chelsea Waterworks v. Metropolitan Water Board.**
- ⇒ Dividend is a return on investment made in the risk capital of a company, as distinct from interest of deposits, loans and debentures. **Capitalisation of profits in the form of bonus shares is not dividend.**

2. SOURCES FOR PAYMENT OF DIVIDEND – SECTION 123 OF COMPANIES ACT 2013

- ⇒ A dividend on **equity as well as preference shares** can be paid only out of profits. Dividend cannot be paid out of capital.
- ⇒ Dividend can be paid out of :
 - ▶ **Profits of current year** after providing for depreciation as per Schedule II.
 - ▶ **Accumulated profits** of previous years after providing for depreciation for previous years.
 - ▶ Profit of current year and un-distributed profit of past year.
 - ▶ Moneys provided by **State or Central Government**, if any in pursuant of guarantee given by government.

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Theory in Continuation....

Past Examination Questions

Question 7

The Board of Directors of Nimbahera Chemicals Limited propose to transfer more than 10% of the profits of the company to the reserves for the current year. Advise the Board of Directors of the said company explaining the relevant provisions of the Companies Act, 2013 and the rules there under. (CA November 2012 Modified)

Answer

Board of directors may transfer such percentage of its profit for that financial year as it may consider appropriate to the reserve of company. Companies Act, 2013 has not imposed any fixed percentage of amount which is compulsorily required to be transferred to reserve before

declaration of dividend. In view of this provision, company may transfer more than 10% of its profit to reserve.

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Practical question in Continuation....

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5	Karnavati	26578319, 26576299		AHMEDAABD
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8	Astha Book Agency,	30126914		B-3, Oxford Avenue, Nr. C. U. Shah College, Income Tax, Ashram Road, Ahmedabad - 380014
9	Friends Book Agency	9426170961		207,anuradha shopping centre,near dena bank,old khadia gate,ahmedabad-38001
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11	BAROT	65450275		AHMEDAABD

12	M/S. THE TAX PUBLICATIONS	079 26465385, 32955385		AHMEDAABD
13	Taxmann	079-26589600, 02, 03	9909984900	7, Abhinav Arcade, Ground Floor, Nr. Bank of Baroda, Pritam Nagar Paldi, Ahmedabad – 380007
14	Aligarh Law House		9359816669	3, AMU Market, Aligarh - 202 002
15	Modern Law Publications			8, Hasting Road Near High Court Allahabad- 211 001
16	Modern Law House	2560700, 2560616		1/1, A.D.A. Flat(Near Bishop Johnson School)M.G. MargAllahabad-211001
17	PROFESSIONAL BOOK DEPOT	9896094647		GALI NIGAR CINEMA, NEAR GANDHI MARKET, SADAR BAZAR, AMBALA 133001
18	Supreme	2584548, 2586652		AMRITSAR
19	Arora Law Agency	2584548, 2586652		Shivala Road, Hussainpura, Amritsar - 143001
20	Sokia Law Agency	9422702883		AURANGABAD
21	AURANGABAD FORM	6622978		SHOP NO.48, CONNAUGHT GARDEN, BEHIND CIDCO OFFICE, AURANGABAD 431003
22	Naveen Law House		9812087789	12/482, Quilla Enclave, Bahadurgarh - 124507
23	Puliani & Puliani	22265500, 22254052		Ground Floor Sujatha Complex, 1st Cross Gandhinagar, Bangalore- 560009
24	Gangaram's Book Bureau	25586743		72, M G ROAD, PIN CODE 560001
25	M.P.P. House	22260706, 22265901		LAW & GENERAL BOOK SUPPLIERS, NO.87, 1ST CROSS, GANDHINAGAR, BANGALORE - 560 009
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27	Taxmann	08939009948, 9986950066		BANGALORE

28	Mohan Book House	23447271, 23444749		# 34, 5TH CROSS, SWIMMING POOL EXTN. MALLESWARAM, BANGALORE 560003
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30	SAPNA BOOK STALL	22268155, 40114455		THURGA COMPLEX, OPP. TRIBHUVAN THEARE, GANDHI NAGAR, BANGALORE 560009
31	Select	9845287632, 9342304762		No. 43, Kasia Viswanathan Cayout, K R Puram, Bangalore – 560 036
32	Law Link	22263434		BRIGADE MAJESTIC, B-106, I MAIN ROAD, I FLOOR, GANDHI NAGAR, Bangalore 560009
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34	HEMDIP AGENCIES	0265-6560603, 2422603,		PUSHPA BHUVAN, 2ND FLOOR, MADANZAMPA ROAD, VADODARA 390 001
35	PRAGATI LAW AGENCY	2333205, 2334857		203/A, GAYATRI CHAMBERS, NEAR HOTEL RAJPATH, BARODA 390007
36	SAGAR LAW HOUSE	2340933, 2350293		209, Shree Dwarakesh, 92/A, Sampat Rao Colony, Near Kavi Raj Hotel, Behind Bhagwandas Chamber, Alkap
37	Taxmann	9322293945, 9824624366		BARODA
38	PROFESSIONAL BOOK SOURCE	2421557		SHOP NO. 3326, GONDHALI GALI, BELGAUM 590002
39	Shri Nathji law house	212152, 9815154166		13248 street no 13,namdev marg bhatinda
40	Bharat Law Agency	4030128, 9300206426,930 1664814		B-1, DAKSHIN GANGOTRI, NEAR RAILWAY CROSSING, SUPELA, BHILAI 490023
41	Suvidha Law House	551597, 559586		28, MALVIYA NAGAR, ROSHANPURA, OPP. NEHRU STATUE, BHOPAL 452003

42	Nupur Law Agency	572741		135 (BASEMENT), DYNAMIC CENTRE, 241-242, M P NAGAR, ZONE-I, BHOPAL 462011
43	Wadwani	9229549709		lig 290 a sector sanagiri bhopal-462 021
44	Taxmann		9714105773	BHOPAL
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49	Mohindra Law	9417011540, 4654040		H NO. 229, INDIAN EXPRESS SOCITY, SECTOR-48A, CHANDIGARH 160048
50	Shri Ram	709277		OPP. L B MM COLLEGE, NABHA, CHANDIGARH 147201
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52	FANCY LAW AGENCY	9417423965		CHANDIGARH
53	C. Sitaraman & Co.	28111516, 28117069, 28113950		73/37, Royapettah High Road, Chennai-600014
54	Taxmann		8939009948	CHENNAI
55	Travancore Law House	2353766		Ist Floor, 'Congress House', M G Road, Ernakulam 682011

56	Taxmann	93188602194		COCHIN
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58	V.Angamuthu Law Book Shop	0422- 2211585,657642 1,2214874	8012556556 , 9443383047	61, GOVT Arts College Road, Behind Hotel GEM Building, Opp. New Court Building, Coimbatore 641018
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60	Aggarwal Law House	23379102, 23370861		Mr. Kailash Dass, Wing-2, Shop No 2, Hans Bhawan, ITO, I P Estate, BSZ Marg, New Delhi - 110002
61	Commercial House	43502004, 43502006, 43502007, 43502119, 43502116		150-151, Rajendra Market, Opp. Tis Hazari Court, Delhi: 110 054
62	Dhanwantra	23866768, 23865746		592 LAJPATRAI MARKET, OPP. DIWAN HALL, CHANDNI CHOWK, DELHI 110006
63	Gupta Book	26449929		gupta book centre,g-6/1,skyline house,nehru place delhi-110085
64	Jain Book Agency (SE)	23416390-94; (South End) 26567066, 26566113		C-9,Prem House, P.O.Box No. 113, Connaught Place, New Delhi- 110001
65	Jayna Book	28751741, 28752183		1994-95, BANK STREET, CHOWK CHHAPPARWALA, KAROL BAGH, NEW DELHI- 110005
66	J.M. Jaina	23915064, 23950936		DELHI
67	Krishna	23969866, 23919317		35-36 Gokhale Market, Opp. Tis Hazari Court, Delhi: 110 054

68	Pooja	23370152, 23379103		M-Block, Vikas Bhawan, ITO, New Delhi: 110 001
69	STANDARD BOOK CO.	23411919, 23413899, 23414447		125, MUNICIPAL MARKET, SUPER BAZAR, CONNAUGHT CIRCUS, P.B.NO. 708, DELHI 110001
70	Universal Book Traders	011-23911966, 23961288, 23991487,		80, Gokhale Market, Opp. Tis Hazari Courts, Delhi - 110054.
71	U.B.T.(C.P.)	23416277, 23418671		C-27/1, Middle Circle, Connaught Place, Delhi
72	KRISHNA LAW HOUSE (C.P.)	2341-7866, 6456-6061		DELHI
73	D P LAW HOUSE	65278790, 9873303334, 9313738877		DELHI
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77	Bokaro Students Friend Pvt Ltd	0326-2302493	9263939993	Railway Cinema Road, 'Purana Bazar', Dhanbad - 826001
78	SWAMY LAW HOUSE	2361341, 2366285, 2398104	9446046285, 9446061341	MAIN SHOWROOM: DORAISWAMY IYER ROAD (OPP RAYMONDS, NEAR KAVITA THEATRE, M G ROAD) ERNAKULAM: 682035, BRANCH SHOWROOM : 1ST FLOOR, CARMEL CENTRE (NEAR POST OFFICE) BANERJI ROAD, ERNAKULAM: 682018

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83	SONALI	9971463110		144indra gandhi colony near sec-21b faridabad
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85	Gahan Traders	9824069485		206, 2ND FLOOR, PLOT NO.868, SAHAJAHAN COMPLEX, VISHWAKARMA SHOPPING CENTRE, SECTOR-21, PIN CODE 382
86	ANSU	9810903484		GAZIYABAD
87	LAXMI	9810579939		GAZIYABAD
88	SANGAM	4119360		GAZIYABAD
89	P K KHATTAR	0120-2785577	9711073286	L-131, SANJAY NAGAR, SECTOR 23,GAZIYABAD
90	Shree Nagesh	223517		GOA

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92	Jayna Book Depot	95124-4067716, 9810419969		MEHRAULI- GURGAON ROAD, NEAR INDANE GAS SERVICE & HERO HONDA SHOWROOM, GURGAON- 122001
93	Gayatri Vaibhav	9811797137, 9811608861		539, SECTOR-14, DELHI-ROAD, PIN CODE 122001
94	Balaji Book Agency	9810095379		GURGAON
95	NAND BOOK STALL	0124-2328970, 4065516, 9313064848		MR. RAVI, NAND BOOK STALL, OPP MAHARAJA AGRASEN CHOWK, NEAR SADAR BAZAR, GURGAON
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113	PROGRESSIVE LEGAL AGENCY	2526674		13-VB, SILVER MALL, 8-A, RNT MARG
114	KHETRAPAL	2540987/50723 16		70-71, M G ROAD, RAMPURAWALA BUILDING, INDORE 452007

11 5	SHIV SHAKTI BOOK CENTRE	0731-4053734, 2459956,	9425063647, 9685277747	624, M G ROAD (KHAJURI BAZAR), INDORE 452002
11 6	HIND LAW AGENCY	0761-2625642, 0761-5016534		17, COLLECTORATE ROAD, JABALPUR PIN CODE 482001
11 7	JLH	2625637		JABALPUR
11 8	Supreme	86256, 42012		JAGADHARI
11 9	Bharat Law House	2316388, 2321388		Opp. Prem Parkashan, Sawai Mansingh Highway, Jaipur – 302 003
12 0	Kishore Book Depot	2362578		OPP. GOVT PRESS, SARDAR PATEL MARG, JAIPUR 302001
12 1	Krishna Book Depot	0141- 2363891,931450 5255		SHOP NO 1, SUBHASH MARG, NEAR POLICE CHOWKI, AHINSA CIRCLE-'C' SCHEME, JAIPUR 302001
12 2	Lawman	2553300		1653, BABA HARISH CHANDRA MARG, INDIRA BAZAR, JAIPUR 302001
12 3	Current	2317842		B K MAHESHWARI, 16 DHAMANI MARKET, CHAURA RASTA, JAIPUR - 302003
12 4	Jain Professional	2419331		FT-59 B, RAISER PLAZA, INDIRA BAZAR, PIN CODE 302001
12 5	KHANDELWAL LAW BOOK COMPANY	9414057591, 0141-2419034		306, ANAND CHAMBER, INDIRA BAZAR, JAIPUR - 302001
12 6	PIONEER	2404713		JALANDHAR

127	SUPREME LAW	9872844645		125, SANGAM COMPLEX, MILAP CHOWK, JALANDHAR 144001
128	SUMANGAL BOOK CORPORATION	2217977		Parishram, 28/60, Muktai Nagar, Near SMIT College, Jalgaon – 425 001
129	MADHAVI STATIONERS	0288-2750358/9898397778/9898355077		7, MONEY TOWER, 5 PATEL COLONY MAIN ROAD, JAMNAGAR - 361008
130	SHARDA BOOK DEPOT	9431566455		508 JASWAL COMPLEX, NEAR MANSAROVAR HOTEL, SAKCHI, JAMSHEDPUR 831001
131	Prakash Law House	627658		16 SURAJ MARKET, OVER BRIDGE, SOJATI GATE, JODHPUR 342001
132	Rajasthan Law House	2547336, 2547965		OPP. HIGH COURT, JODHPUR 342001
133	Kishore	9839034527		40/22, NARAYANI DHARAMSHALA, PARADA, KANPUR 208001
134	Akhawat Law House	9415050557		1326-W-2, Basant Vihar, Naubasta, Kanpur - 208021
135	LAW BOOK EMPORIUM	2304417		16/60 CIVIL LINES, NEAR COURTS, KANPUR 208001
136	N J Booksellers & Stationers	0333-3765639		Mr. Nisar Rathore, C-121, First Floor, National Auto Plaza, Marston Road, Near Afshan Cinema, Karachi, Pakistan
137	Royal Book Company	35653418, 35670628, 35684244, 37015471	0	BG-5, Rex Centre, Fatima Jinnah Road, Opp. Panorama Centre, P O Box 7737, Karachi - 75530 (Pakistan)
138	Pakistan Law House	0092-21-32212455	3008238931	Mr. Kamran Noorani, Pakistan Chowk, GPO Box 90, Karachi (Pakistan)

139	agle	9416027279		KARNAL
140	OM LAW	9812001336		41, S D MANDIR MARKET, KUNJPURA ROAD, KARNAL 132001
141	UNIQUE	9354104132		1633 Shivaji Colony, Hansi Road, Karnal -132001
142	Book Corporation	22306669, 22305367,	09331754577, 9331000405, 9331214646	4 R. N. Mukherjee RoadKolkata: 700 001
143	LAWPOINT PUBLICATIONS	22101821, 30223421, 22483934	9433095401, 9007960761, 9831107322	6C,R.N.Mukherjee Road,Opp. Birla Building,Stephen House,Kolkata - 700011
144	Venus Book Distributors	22104605,22483 146,28610363,	9933291507	6, Old Post Office Street, Temple Chamber (Basement), Kolkata: 700 001
145	TAX N LAW	22427092, 22482904	9830845513	6-A, KIRON SHANKAR ROY ROAD, GR. GLOOR, KOLKATA 700001
146	Kamal Law House	#####	##### #####	8/2, KS Roy House, Ground Floor, Kolkata: 700 001
147	TAXMANN.	9830733300		KOLKATA
148	PAHUJA LAW HOUSE	9334964839		KOLKATA
149	Swastik Books	#####	9433291507	4 RN MUKHRJEE ROAD KOLKATA- 700001
150	Unique Books	22482971	9830270603, 9830663319	8/2,K.S. Roy Road , Ist Floor ,Room No. 9 (Near High Court) ,Kolkata- 700 001

15 1	Jain Book Company	22481262	0	8/2, Kiron Shankar Roy Road (Near Central Govt. Book Depot) , Kolkata – 700 001
15 2	BOOK Mann	0	0	6, Kiron Shankar Roy Road , Near Kolkata High Court (Area), Kolkata-700 001
15 3	Capital Law House	0	9830021810, 9836028909	8/2, K.S. Roy Road , Kolkata-700 001
15 4	Mirza Book Agency	92-42-37353601	0	Mr. Qasim Mahmood Mirza, Shop No. 2, Farid Tower, 19 Temple Road, GPO Box 729, Lahore - 54000 Pakistan
15 5	Allied Book Company	36306456, 36310907, 36285620-21	0307-4444094	Mr. Dost Muhammad, Naqi Market, 7th The Mall, Lahore (Pakistan)
15 6	Iqra Book Agency	042-37115137	3009414166	Mr. Mirza Zaheer Ahmed, Shop#1, Tufail Chamber, 39-Muzang Road, Saffa Wala Chowk, Lahore
15 7	Agarwal Law House	9415007242, 2473349		S-2/1, Chander Nagar Market, Above Nath General Store, Alambagh, Lucknow - 226005
15 8	Modern Law House	3010940, 2202299, 9335351103		SHOP NO 4, NARAIN BAZAR, 10 LAL BAGH, OPP BASANT CINEMA, LUCKNOW 226001
15 9	TAXMANN..	9792423987		LUCKNOW
16 0	CHETAN	9417001146		LUDHIANA
16 1	Arora Law Agency	440390		Opp. Dayanand Medical CollegeCivil Lines, Ludhiana – 141 001
16 2	BAMA LAW ENTERPRISES	4375864		26-B, WEST PANDIAN AGIL LANE, NEAR TIRUVALLUAR SCHOOL, NETAJI ROAD, MADURAI 625001

16 3	SATHYA LAW HOUSE	2332260, 9842163269		10, MANJANAKKARA STREET, SOUTH MASI STREET, MADURAI 625001
16 4	Law Book Trader	2421589, 9897128612, , 6547412, 4007582		SHOP NO.10, N.M.P COMPOUND, MEERUT 250001
16 5	Western Law House	2640778, 2645778	9358401993, 9837020924	Western Kachery Road, Opp. Dist Coop Bank, Meerut - 250001
16 6	Student Book Center	22050510, 22080668		527, Kalbadevi Road, Opp. Edward Cinema, Mumbai: 400 002
16 7	Jaina Book Agency	22012143, 22018485		649 A Girgaum Road, Dhobi Talao, Mumbai: 400 002
16 8	Student Agencies (I) Pvt. Ltd.	22-40496161		102, Konark Shram, Behind Everest Building, 156, Tardeo Road, Mumbai: 400 034
16 9	M & J Services	022-4134216, 24134450		Mohan Kunj 68, Jyotiba Phule Road , Behind Gurudwara, Naigaum Dadar (E) Mumbai 400014.
17 0	Pragati & Co.	22080654/2205 8242,22053885		JER MAHAL, 532, KALBADEVI ROAD, MUMBAI: 400002
17 1	Tax Print	22693321		177 BAZAR GATE STREET, FORT, MUMBAI 400001
17 2	NEW BOOK CORPORATION	22054492, 22016380		6/3, Takwadi Near Round Building, Ground Floor, Kalbadevi Road, Mumbai- 400 002
17 3	Taxmann	25934807, 32516684, 32024807, 25644807	9322247686	35, Ground Floor, Bodke Building, M G Road, Mulund (West), Mumbai 400080
17 4	SHREE KRISHNA BOOK AGENCY	28485566	9821330285	501, SIDDHIVINAYAK TOWER, C. S. COMPLEX ROAD NO. 3, NEAR SUDHINDRA NAGAR, DAHISAR EAST,

17 5	Poonam Book		932225004	MUMBAI
17 6	Viraj Law House		9819254215	MUMBAI
17 7	Padmavati Corporation	982277578		MUMBAI
17 8	New Law Agency		9869241805	MUMBAI
17 9	Bombay Book Centre		9819828856	MUMBAI
18 0	Vardhman Book Centre		9223384136	MUMBAI
18 1	Mantry Book Depot (Amit Mantri)	022 - 2684 89 82	9819966951	Andheri East : Opposite Railway Station, 4/80, Nityanand Nagar 4 CHSL, S N Marg, Mumbai - 400069
18 2	Mantry Book Depot (Anand Mantri)	022 - 2683 04 37	9323126556	Borivali West : A/11, Dreamland CHS, Link Road, Nr. Yogi Nagar, Mumbai 400 092
18 3	Vora Book House	022- 22070181/2201 8660	9869555676	12, Jolly Bhavan No. 1, New Marine Lines, Mumbai - 400 020
18 4	Souhards Book Stores	2424394		1683,hanumantrao street,mysore- 57001
18 5	Shanti Law	2438647, 2460698, 9422113381		SHOP NO. 4, NIYOGI BHAVAN, OPP. DHANTOLI POST OFFICE, DHANTOLI, NAGPUR 440012
18 6	SANTOSH SUKLA	9422129548		NAGPUR

187	Taxmann		9372452573	NAGPUR
188	MAHARASHTRA LAW AGENCY	2314689/2580607		G-52, SARDA SANKUL, NEAR DOSHI MEDICALS, NASHIK 422001
189	MOHAN LAW HOUSE	23389392, 23077000, 23383381		S#2, SUBWAY, SUPREME COURT OF INDIA, BHAGWAN DASS ROAD, NEW DELHI - 110001
190	REEM PUBLICATIONS	23268121		2/28 ansari road dayaganj delhi
191	JYOTI BOOK DEPOT...	23268122		#2/28, ANSARI ROAD, DARYA GANJ, NEW DELHI - 110002
192	Taxmann	8544070401		PATNA
193	LAW CORNER - PUBLISHERS & LAW BOOKSELLERS	2331791		"NANDA RANI PALACE" SHOP NO. 6, GROUND FLOOR, JAMAL ROAD, PATNA: 800001
194	Ajit Law Book Depot	020-24451546, 66034697		31, Budhwar Peth, Near Jogeshwar Mandir, Behind Venus Traders, Pune - 411 002 (MS)
195	Enbee	24458424		BUDHWAR PETH, VINAYAK TOWER, APPA BALWANT CHOWK-68 HB, SHOP NO. 6, PUNE 411002
196	Hind Law House	24453920, 24456535, 24264136, 24478788		27 B, Budhwar Peth Appa Balwant Chowk Pune-411002
197	Rahul Agency	26120719/26120674		208, fomwar peth, pune-411011
198	RAJESH LAW BOOKS	9422303528		PUNE

199	Taxmann		9029504582 / 9822411811	PUNE
200	R.K. Shukla	9300639288, 09336917840		RAIPUR
201	JLH	2625637		RAIPUR
202	INDIA PUBLISHING COMPANY	2886603, 2882532		KUTCHERY CHOWK, JEEWAN BEEMA MARG, RAIPUR PIN CODE 492001
203	Law Books & Forms Agency	2234604		BHUPENDRA ROAD, SHIV BHAWAN, OPP.SWAMINARYAN TEMPLE, RAJKOT 360001
204	RAJ BOOK SUPPLIER	9824282799		suraj villa,kabir street,khatri ward,rajkot-360001
205	ROHIT	294288, 2472519		123, Star Plaza, Phulchhab Chowk, Rajkot – 360 001
206	Pritam Law House Pvt.Ltd.		9835136911,9 431171874, 9431115561,	Opp. IGNOU Regional CentrePooran ViharAshok NagarRanchi-834002
207	CROWN BOOK DEPOT	9431106189		UPPER BAZAR, RANCHI 843001
208	MALHOTRA BOOK AGENCY	0651-2202769, 9308090536		RANCHI
209	LAW BOOK SADAN	9355610990		ROHTAK
210	LEGAL STATIONERS	0661-3296105	9437192326, 9040315301	9A, Udayan Shopping Arcade, Uditnar, Rourkela - 769012 (Orissa)

21 1	KARTHIK LAW AGENCY	9443741820		52, CHAMUNDI COMPLEX, GROUND FLOOR, FOUR ROADS, SALEM 636007
21 2	Popular	2474165		SURAT
21 3	TRISHUL BOOK CENTRE	2328347	9825128347	A/4667, Ambika Niwas, Navsari Bazar, Main Road, ROAD, Neraputli, Opp. Kabir Mandir, Sangrampura, Surat
21 4	Western India	9825160820		SURAT
21 5	LAW BOOK STALL	9819074526		c/o km marathi vitya sadan rs road chemadani thane-400601
21 6	Ashoka Book Centre	413813		8 Ananda Khara Chowk, Near Bapu Bazar, Udaipur: 302001
21 7	MAMTA LAW BOOK DEPOT	2520774, 9827728260		KAILASH BHATNAGAR, 228 SHASTRI NAGAR COLONY, UJJAIN 474001
21 8	VLA	2275467		VARANASI
21 9	GANGA SARAN	2361089		VARANASI
22 0	Deccan Law House	576242, 9848532127		28-9-1Arundal Pet Jaleel StreetEluru Road, Vijaywada – 520 002
22 1	JYOTI BOOK DEPOT	9866178891, 9440615633		G2, SRI GIRI SAI TOWERS, RUKMINI RICE MILL ROAD, LABBIPET, PIN CODE 520010
22 2	Andhra	565369, 525829		29-2-33, OPP. District Court, Visakhapatnam 530020
22 3	PAGES (THE BOOK SHOP)	0891- 6450555/56		PAGES JUNCTION, VISAKHAPATNAM - 530002

22 4	HIMANSHU BOOK DEPOT	0891-2508938, 2509838, 2588191		10-12-6-92/1, RAMRAJ TOWERS, RAM NAGAR, NEAR SBI, JAIL ROAD
22 5	VINOD LAW HOUSE		9849690878	# 29-2-34, OPP DISTRICT COURT, VISAKHAPATNAM :-530 020
22 6	SUPREME LAW AGENCY	NA		368, F-BLOCK, PROFESSOR COLONY, YAMUNA NAGAR 135001