



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
[Set up by an Act of Parliament]

13-CA (Exams)/Observer Empanel /May - 2021

1st March, 2021

ANNOUNCEMENT

**EMPANELMENT OF MEMBERS TO ACT AS OBSERVERS AT THE EXAMINATION CENTRES
FOR THE CHARTERED ACCOUNTANTS EXAMINATIONS
MAY 2021.**

It is proposed to empanel members to act as Observers for the forthcoming MAY - 2021 Chartered Accountants Examinations scheduled as under:

Foundation*, Intermediate (IPC), Intermediate and Final exams (Old and New scheme, PQC)	from 21st MAY to 6th JUNE 2021 (except 26th MAY, 2021)
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***Date of Foundation Exams are yet to be finalized.**

Eligibility criteria for empanelment:

Members who fulfill the following criteria are eligible for empanelment, to act as Observers.

- i) He/she should not be more than 65 years of age as on the date of empanelment; i.e. **1st March, 2021.**
- ii) His/her name should have been borne on the Register of Members as on **1st November, 2018** and continues to be so;
- iii) Neither he/she nor his/her relatives* or dependant* is / will be appearing in the ensuing Chartered Accountants Examinations for students / Post – Qualification Course Examinations in May, **2021** in any examination centres in India or Abroad. **However, applying or appearance in ISA – AT will not be considered a disability for observership for CA Examinations.**

[* the term "relative" or “dependant” for the purpose shall include, in relation to an individual, the wife, husband, son, daughter-in-law, daughter, son-in-law, grandson, granddaughter, brother, brother's wife, brother's son, brother's daughter, sister, sister's husband, sister's son, sister's daughter, wife's brother, wife's sister and husband's brother and husband's sister]

- iv) He/she is not coaching students for any of the examinations / test conducted by the Council of the Institute in any institutions / organization including Regional Councils / Branches of the Institute and also private coaching.
- v) He/she has not been convicted by any court of Law and no disciplinary proceedings are pending against him/her, either by the ICAI / Disciplinary Directorate or by any other organization, both in India or abroad.
- vi) He/she is not associated with the Institute as an elected/co-opted member of the Council / Regional Council / Managing Committee of any Branch of the ICAI.
- vii) He/she shall abide by the Guidelines for Observer and / or any other instructions.
- viii) **He/she is not a covid patient / or having symptoms of the Covid and will not take any assignment of Observer's duty if detected on duty dates**
- ix) **He/she will not visit any of the examination centre where children or relative/s of his/her partners, employees, other associates, articled assistants, whether current or former, are appearing in a particular centre for May 2021 CA Examination**

Honorarium

Honorarium of ₹ 1500/- **per day / per session** and ₹ 350/- as conveyance reimbursement for 'A' class cities and ₹ 250/- for other cities per day (to cover cost of local travel) besides reimbursement of postal, stationery, telephone expenses, if any, will be paid.

The list of A class cities is as under:

Ahmedabad, Bangalore, Chennai, Delhi/ New Delhi, Hyderabad/ Secunderabad, Jaipur, Kanpur, Kolkata/Howrah, Lucknow, Mumbai, Nagpur, and Pune.

Duties of Observer:

A member will be allotted duties in the city of his professional address only as per Institute's records.

The main duty of the observer is to ensure that the Question Paper Packets meant for the day of the exam, with the right code of the day are collected from the bank, (where they are kept under safe custody) opened and distributed to the candidates. Accordingly, Observer is required to be present in the assigned branch of the Bank/Examination Centre from the time when the code key is opened in the bank till the conclusion of the examination, i.e. till the answer books are pooled, reconciled, packed and handed over to the designated courier agency (including answer sheet of physically handicapped candidates, if any) for dispatch to the Examination Department.

Once the duties are assigned for acting as an Observer in a particular examination centre, he/she should attend to the said assignment and send his/her report and bill in the prescribed format immediately after the completion of his / her assignment.

In case any member is unable to perform his / her assignment, the same may be declined in the portal and communicated to the Examination Department well in advance, so that alternative arrangement can be made. If a member neither informs the Examination Department nor discharges the duties assigned, he/she would be liable for such action under the provisions of the Chartered Accountants Act 1949 and the Regulations framed thereunder, as deemed fit.

Kindly note that giving false/misleading declaration regarding conflict of interest / involvement in coaching will lead to action under disciplinary provisions in accordance with the Chartered Accountants Act, 1949 and the Rules and Regulations framed thereunder.

How to empanel:

A member who fulfills the above-mentioned eligibility criteria, desirous of empanelling himself/herself for the assignment, may do so, online at <http://observers.icaiaexam.icaai.org>.

Applications by any other mode will not be entertained.

The activity schedule of the portal is as under:

Opening of the window for empanelment	1st March 2021
Closing of the window for empanelment	20th March 2021
Hosting of the details of allotment of assignments	10th May 2021 (Tentative)

Examination Department

Details of the cities in which the MAY 2021 examinations will take place are as under.

The cities/ places where the examinations will be held are given below:

WESTERN REGION:

(Covering States of Goa, Gujrat and Maharashtra and U. T. of Dadra & Nagar Haveli and Daman & Diu)

CITY/CENTRE	CITY/CENTRE	CITY/CENTRE	CITY/CENTRE
Ahmedabad - I	Godhra	Nadiad	Sangli
Ahmedabad - II	Gondia	Nagpur - I	Satara
Ahmedabad - III	Himatnagar	Nagpur - II	Silvassa
Ahmedabad - IV	Hingoli	Nagpur - III	Sindhudurga
Ahmednagar	Ichalkaranji	Nanded	Solapur
Akola	Jalgaon	Nandurbar	Surat - I
Amravati	Jalna	Nashik - I	Surat - II
Amreli	Jamnagar	Nashik - II	Surendranagar
Anand	Junagadh	Navi Mumbai	Thane - I
Aurangabad - I	Kolhapur	Navsari	Thane – II
Aurangabad - II	Latur	Osmanabad	Thane – III
Badlapur	Mapusa (Goa)	Palanpur	Vadodara – I
Beed	Margao (Goa)	Palghar	Vadodara - II
Bhandara	Mehsana	Panvel	Vapi
Bharuch	Mumbai - I	Parbhani	Vasai – I
Bhavnagar	Mumbai - II	Pimpri-Chinchwad	Vasai – II
Bhiwandi (Maharashtra)	Mumbai - III	Porbandar	Wardha
Bhuj	Mumbai - IV	Pune - I	Washim
Khamgaon (Buldhana)	Mumbai - V	Pune - II	Yavatmal
Chandrapur	Mumbai - VI	Pune - III	
Dhule	Mumbai - VII	Pune - IV	
Gandhidham	Mumbai - VIII	Rajkot	
Gandhinagar	Mumbai - IX	Ratnagiri	

@ **Ahmedabad** is divided into four Zones, namely Zone I to Zone IV. The possible location of centres in the zones is as under:-

Zone I - Thaltej, Gurukul, Sola, Bopal, Bodakdev, Chandkheda, Gota, Vastrapur, Satellite, Memnagar
 Zone II - Navrangpura, Naran pura, Nava Vadaaj
 Zone III- Shahibag, Paldi, Khanpur, Kalupur, Ellis Bridge
 Zone IV – Isanpur, Juhapura, Sarkhaj, Naroda, Vasna, Maninagar, Ghodasar

% Aurangabad is divided into Two Zones, namely Zone I & Zone II. The possible location of centres in the zones is as under:-

Zone I - North of Jalna Road
 Zone II - South of Jalna Road

+Mumbai is divided into nine Zones namely Zone I to Zone IX. The possible locations of the centres in the respective zones will be:

Zone I - Chruchgate, Charni Road, Mazgaon
 Zone II - Parel – east, Dadar-east, Matunga, Wadala, King Circle, Sion, Chembur
 Zone III - Vidyavihar, Ghatkopar, Bhandup, Mulund
 Zone IV - Dadar – West, Bandra West
 Zone V - Santacruz, Vile Parle, Andheri
 Zone VI - Jogeshwari W, Goregaon W, Malad (W)
 Zone VII - Jogeshwari E, Goregaon E, Malad (E)
 Zone VIII – Kandiwali W, Boriwali W, Dahisar (W)
 Zone IX - Kandiwali E, Boriwali E, Dahisar (E)

@@ Thane is divided into three Zones. The possible location of the centres in the respective zone will be:-

Zone I – Thane City, Kalwa
 Zone II – Dombivili, Kalyan
 Zone III – Ulhasnagar, Ambernath, Badlapur

***Nagpur** is divided into three Zones. The possible location of the centres in the respective zone will be:-

Zone I – Wardhman Nagar, Gandhi Bagh, Mahal, Nandanwan
 Zone II – Dharampeth, Bharat Nagar, Sitabuldi, Dhantoli
 Zone III– Hanuman Nagar, Manewada, Trimurti Nagar, Wardha Road

****Nashik** – is divided into two zones. The possible location of the centres in respective zone will be:-

Zone –I – Nashik City, Pimpalgaon, Panchvati, Meri, Mhasarul, Gangapur Road, Cidco, Ambad and Satpur
 Zone –II- Nashik Road, Upnagar, Odha Dwarka, Devlali Camp

++ Vasai is divided into two zones. The possible location of the centres in respective zone will be: -

Zone I – Mira Road, Bhayander
 Zone II – Vasali, Nallasopara, Virar

Navi Mumbai: Vashi, Sanpada, Nerul

\$ Surat is divided into two zones. The possible location of the centres in respective zone will be: -

Zone I – Ring Road, Bhatar, Vesu, Piplod, Athwalines, Althan, Adajan, Rander, Ghod Dod Road, Nanpura, Magdalla & Dumas Road
 Zone II - Varachha, Mota Varachha, Kamrej, Sarthana, Katargam, Parvat Patia, Amroli, Dabholi, Ved Road, Singanpore & Sumul Dairy Road.

Vadodara – is divided into two zones. The possible location of the centres in respective zone will be: -

Zone - I –Raopura, Ajwa-Waghodia Road, Karelbaug, Sama, Fatehgunj & Makarpura
 Zone-II- Sayajigunj, Alkapuri, Akota, Vasna, Gorwa, Gotri

\$\$Pune - is divided into Four zones. The possible location of the centres in respective zone will be: -

Zone – I - Katraj, Dhankawadi, Padmavati, Satara Road, Bibwewadi, Swargate, Sarasbaug, Sahakarnagar,
 Zone-II - Bhavani Peth, Rasta Peth, Nana Peth, Camp, Koregaon Park, Kalyani Nagar, Nagar Road, Magarpatta, Hadapsar, Wanowarie, NIBM Road, Kondhwa
 Zone - III–Parvati, Tilak Road, Sadashiv Peth, Shukrawar Peth, Ravivar Peth, Budhwar Peth, Laxmi Road, Dandekar Bridge, Shastri Road, Sinhagad Road, Null Stop, F.C Road, S. B. Road, Shivaji Nagar, Shaniwar Peth, Law College Road, Mangalwar Peth, Somwar Peth
 Zone –IV - Kothrud, Karve Nagar, Vanaj, Chandni Chowk, Pashan, Aundh, Baner, Wakad

SOUTHERN REGION:

(Covering States of Andhra Pradesh, Karnataka, Kerala, Tamil Nadu, Telangana and U. Ts. of Lakshadweep and Pondicherry)

CITY/CENTRE	CITY/CENTRE	CITY/CENTRE	CITY/CENTRE
Adilabad	Dindigul	Kottayam	Sirsi

Adoor	Eluru	Kozhikode	Sivakasi
Alappuzha	Ernakulam	Kumbakonam	Srikakulam
Anantapur	Erode	Kurnool	Theni
Bagalkot	Gadag	Madurai	Thiruvananthapuram
Belgaum	Guntur	Madikere	Thrissur
Bellary	Hassan	Mahabubnagar	Tiruchirapalli
Bengaluru - I	Haveri	Mallapuram	Tirunelveli
Bengaluru - II	Hosur	Mandya	Tirupati
Bengaluru - III	Hubli	Mangalore	Tirupur
Bengaluru - IV	Hyderabad - I	Medak	Tiruvallur
Bengaluru - V	Hyderabad - II	Mysore	Tiruvannamalai
Bidar	Hyderabad - III	Nagapattinam	Tumakuru
Chamaraja Nagar	Hyderabad - IV	Nagercoil	Tuticorin
Chennai - I	Idukki	Nalgonda	Udupi
Chennai - II	Kadapa	Namakkal	Vellore
Chennai - III	Kakinada	Nellore	Vijayapura
Chennai - IV	Kalaburgi (Gulbarga, Karnataka)	Nizamabad	Vijayawada
Chennai - V	Kalpetta	Ongole	Villupuram
Chennai - VI	Kancheepuram	Ooty	Visakhapatnam
Chennai - VII	Kannur	Palakad (Palghat)	Vizianagaram
Chennai - VIII	Karaikudi	Pondicherry	Warangal
Chikkaballapur	Karimnagar	Pudukkottai	
Chikkamagalur	Karur	Raichur	
Chitradurga	Kasaragod	Rajamahendravaram	
Coimbatore	Khammam	Salem	
Cuddalore	Kolar	Sangareddy	
Davangere	Kollam (Quilon)	Shamshabad	
Dharmapuri	Koppal	Shimoga	

@@ Bangalore is divided into five Zones, namely Zone I to Zone V. The possible location of centres in the zones are as under:-

Zone I (South)- Basavangudi, Bannerghatta, Jayanagar, Koramangala, Electronic City, and HSR Layout

Zone II (East) - R. T. Nagar, Krishnarajapuram, Indira nagar, HAL II Stage, Banasawadi, Bellendur and White Field

Zone III (North)- Fraser Town, Yelahanka, Sadashivanagar, Hebbal and Lingarajapuram

Zone IV (Central) - Chickpet, Corporation, Sampangiramnagar, Kempegowda Road, J C Road, Richmond Road

Zone V (West) – Malleswaram, Rajajinagar, Yeswantpur, Kengeri, Magadi Road, Nandini Layout.

Chennai is divided into eight Zones, namely Zone I to Zone VIII. The Zone numbers given to different areas (i.e. possible locations of centres in the Zones) are as under:

Zone-I: George Town, Broadway, Rayapuram, Washermanpet, Tondiarpet

Zone-II: Nungambakkam, Gopalapuram, Triplicane

Zone-III: Guindy, Adyar, Besant Nagar, Tirunvanmiyur
 Zone-IV: Royapettah, Mylapore, Mandaveli
 Zone-V: Arumbakkam, Anna Nagar, Kilpauk, Ambattur, Villivakkam
 Zone-VI: Kodambakkam, T. Nagar, West Mambalam, Saidapet
 Zone-VII: Vadapalani, Ashok Nagar, K.K. Nagar, Porur
 Zone-VIII: St. Thomas Mount, Pallavaram, Nanganallur, Chromepet, Tambaram

***Hyderabad** Centre is divided into four zones namely Zone I to Zone IV. The possible locations of the centres of respective Zones will be:

Zone I - Koti, Abids, Nampally, Charminar, Himayatnagar, Malakpet, Narayanaguda, Chikkadapalli, Nallakunta, Vidya Nagar, Domalaguda, Basheerbagh, L.B. Nagar, Gunfoundry, Baghlingampally, Begum bazar.

Zone II - Secunderabad, West & East Maredpalli, Uppal, Malkajgiri, Tarnaka, Safilguda, Sainikpuri, A S Rao Nagar, Alwal, Osmania University area, Ramanthapur.

Zone-III: Begumpet, Ameerpet, Khairatabad, Banjara Hills, Jubilee Hills, Masab Tank, Mehdiapatnam, S R Nagar, VengalaRao Nagar, Rajendra Nagar.

Zone IV- Sanathnagar, Kukatpally, Erragadda, Qutbullapur, Miyapur, Nizampet, Bachupally, Chanda Nagar, Serilingampally, Gachibowli, Patancheruvu, IDPL X Road, Chintal.

EASTERN REGION:

(Covering States of North East States, Orissa, West Bengal and U.T. of Andaman & Nicobar Islands)

CITY/CENTRE	CITY/CENTRE	CITY/CENTRE	CITY/CENTRE
Agartala	Durgapur	Jorhat	Purulia
Angul	Gangtok	Kendrapara	Raniganj
Asansol	Golaghat	Keonjhar	Rayagada
Balangir	Guwahati	Kharagpur	Rourkela
Balasore	Haldia	Kohima/Dimapur	Sambalpur
Bargarh	Hooghly	Kolkata - I	Shillong
Berhmapore (Odisha)	Imphal	Kolkata - II	Sibsagar
Bhadrak	Jagatsinghpur	Kolkata - III	Silchar
Bhubaneswar	Jaipur	Nagaon	Siliguri
Cuttack	Jeypore	Port blair	Tezpur
Dibrugarh	Jharsuguda	Puri	Tinsukia

^Kolkata is divided into three zones namely Zone I to Zone III. The possible locations of the centres in the respective Zones will be:

Zone I - Kolkata South
Howrah

Zone II - Kolkata North

Zone III -

CENTRAL REGION:

(Covering States of Bihar, Chhattisgarh, Jharkhand, M.P., Rajasthan, Uttarakhand and U.P.)

CITY/CENTRE	CITY/CENTRE	CITY/CENTRE	CITY/CENTRE
Agra	Chhindwara	Jaipur - III	Noida
Ajmer	Chittorgarh	Jaipur - IV	Pali-Marwar
Aligarh	Churu	Jalore	Patna
Allahabad (Prayagraj)	Darbhanga	Jamshedpur	Pilibhit
Almora	Dausa	Jamui	Pratapgarh
Alwar	Dehradun	Janjgir	Purnea
Ambikapur	Deoghar	Jaunpur	Rae Bareli

Amroha	Deoria	Jehanabad	Raigarh (Chhattisgarh)
Arrah	Dewas	Jhalawar	Raipur
Aurangabad	Dhanbad	Jhansi	Rajnandgaon
Azamgarh	Dhar	Jhunjhunu	Rajsamand
Badaun	Dumka	Jodhpur	Ramgarh
Baghpat	Dungarpur	Kanpur	Rampur
Bahraich	Durg	Kashipur	Ranchi
Balaghat	Etah	Katihar	Ratlam
Ballia	Etawah	Katni	Rewa
Balotra	Faizabad	Khandwa	Sagar
Banka	Firozabad	Khargone	Saharanpur
Banswara	Gaya	Kishangarh	Samastipur
Bareilly	Ghaziabad	Korba	Sasaram
Basti	Ghazipur	Kota	Satna
Beawar	Giridih	Kotdwar	Sehore
Begusarai	Gonda	Kushinagar	Shahdol
Bettiah	Gopalganj	Lakhimpur kheri	Shahjahanpur
Betul	Gorakhpur	Lakhisarai	Shajapur
Bhadohi	Guna	Lucknow	Shivpuri
Bhagalpur	Gwalior	Madhepura	Sikar
Bharatpur	Hajipur	Madhubani	Singrauli
Bhilwara	Haldwani	Mandsaur	Sirohi
Bhopal - I	Hanumangarh Town	Mathura	Sitamarhi
Bhopal - II	Haridwar	Meerut	Siwan
Bihar Sharif	Hathras	Mirzapur	Sonebhadra
Bijnor	Hazaribagh	Moradabad	Sriganganagar
Bikaner	Hoshangabad	Motihari	Sultanpur
Bilaspur	Indore - I	Munger	Supaul
Bokaro steel city	Indore - II	Muzaffarnagar	Tonk
Bulandshahr	Indore - III	Muzaffarpur	Udaipur
Bundi	Itarsi	Nagaur	Ujjain
Burhanpur	Jabalpur	Narsinghpur	Varanasi
Chhapra	Jaipur - I	Nawada	Vidisha
Chhatarpur	Jaipur - II	Neemuch	

% Indore is divided into three Zones. The possible locations of the centres in the respective Zone will be as under:

Zone – I : Vijay Nagar, Nanda Nagar, MIG/LIG Colony, Patnipura, Scheme No.54, Scheme No.74, Scheme No.78, Shalimar Township, Mahalaxmi Nagar, Tilak Nagar, Kanadia Road, Saket, Telephone Nagar, Goyal Nagar, Bengali Square, Khajrana, Dewas Naka, Malviya Nagar, Nehru Nagar

Zone – II : Chawni, South Tukoganj, Geeta Bhavan, Chhoti Gwal Toli, MTH Compound, Sneh Nagar, Kanchan Bag, Bhawankuwa, M.Y. Hospital Road, RNT Marg, Malwa Mill, Janjir Wala Square, Nasia Road, Naulakha , Sapna Sangeeta, Khatiwala Tank, Palsikar Colony, Sanchar Nagar, Agrawak Nagar, Juni Indore, Jail Road, Joara Compound, Rajwada, Devas, Mhow

Zone – III : Rajendra Nagar, Annapuran Road, Vaishali Nagar, Gumasta Nagar, Suadma Nagar, Usha Nagar, Raj Mohalla, Mahesh Nagar, Bada Ganpati, Aerodrome Road, Kalani Nagar, Gandhi Nagar, Banganga, Marimata Chouraha, Lokymanya Nagar

^ Bhopal is divided into two Zones. The possible locations of the centres in the respective Zone will be as under:
 Zone – I : Shamla Hills, Jahangirabad, Hamidiya Road, Rayal Market, Malviya Nagar, T.T.Nagar, New Market, Jawaharchok, P & T Colony, Neelbad, Ratibad, Karond, Jumerati, Nishatpura, Indrapuri, Shubhash Nagar, Rachna Nagar, Kasturba Nagar, M.P. Nagar, Govindpura, Aishbagh, Kabirpura, Kolar, Misrod, Piplani, Arera Colony, Anand Nagar, Minal Residency, Sakti Nagar, Habibganj, Awadhपुरी
 Zone – II : Gandhi Nagar, Airport Road, Lalghati, Sehore, Phanda, Khajuri, Krishna Nagar, Sanjeev Nagar, Santi Nagar, Kuravar, Chandukhedi, Kohefiza, Halalpura, Abbas Nagar, Moti Masjid, Idgah hill

@ Jaipur is divided into four Zones. The possible locations of the centres in the respective Zone will be as under:

Zone 1:

Sikar Road, Vidhyadhar Nagar, Jhotwara, Ambabari, Shastri Nagar, Bani park, Murlipura, VKI Area.

Zone 2:

Ajmer Road, Sirsi Road, Vaishali Nagar, Sodala, Civil Lines, Shyam Nagar, Khatipura Road, New Sanganer Road, Chitrakoot, Narman Nagar, Gurjar Ki Thadi, Baid Godam.

Zone 3:

Tonk Road, Malviya Nagar, Pratap Nagar, Jagatpura, Gopalpura Bypass, Mansarover, Bapu Nagar.

Zone 4:

Agra Road, Old City, Jawahar Nagar, Adarsh Nagar, Transport Nagar, Sethi Nagar, Rajapark, C Scheme.

NORTHERN REGION:

(Covering States of Delhi, Haryana, H.P., J & K, Punjab and U.T. of Chandigarh)

CITY/CENTRE	CITY/CENTRE	CITY/CENTRE	CITY/CENTRE
Ambala	Delhi / New Delhi - VII	Kaithal	Patiala
Amritsar	Delhi / New Delhi - VIII	Kangra	Phagwara
Bahadurgarh (Haryana)	Faridabad	Karnal	Rewari
Bathinda	Fatehabad	Kurukshetra	Rohtak
Bhiwani (Haryana)	Ferozepur	Ludhiana	Sangrur
Chandigarh	Gurgaon	Mandi	Shimla
Delhi / New Delhi - I	Hamirpur	Mandi Gobindgarh	Sirsa
Delhi / New Delhi - II	Hisar	Mansa	Solan
Delhi / New Delhi - III	Hoshiarpur	Muktsar (Sri Muktsar Sahib)	Sonepat
Delhi / New Delhi - IV	Jalandhar	Narnaul	Srinagar (J&K)
Delhi / New Delhi - V	Jammu	Panipat	Una
Delhi / New Delhi - VI	Jind	Pathankot	Yamunanagar

\$ Delhi/ New Delhi is divided into eight Zones, namely Zone I to Zone VIII. The Zone numbers given to different areas (i.e. possible locations of centres in the Zones) will be as under:

Zone I - Karol Bagh, Pusa Road, Patel Nagar, Kirti Nagar

Zone II - Pitampura, Rohini

Zone III - Paschim Vihar, Punjabi Bagh

Zone IV- Nizamuddin, Lajpat Nagar, Lodhi Road, Kalkaji

Zone V - Geeta Colony, Priyadarshini Vihar, Karkardooma, Vivek Vihar, I.P. Extension

Zone VI - Vasundhra Enclave, Mayur Vihar, Anand Vihar

Zone VII - Kingsway Camp, Darya Ganj, Shalimar Bagh, Sarup Nagar

Zone VIII- Janakpuri, Dwarka, Vikaspuri