



भारतीय राष्ट्रीय राजमार्ग प्राधिकरण

(सड़क परिवहन और राजमार्ग मंत्रालय, भारत सरकार)

National Highways Authority of India

(Ministry of Road Transport and Highways, Government of India)

जी-5 एवं 6, सेक्टर-10, द्वारका, नई दिल्ली - 110 075 • G-5 & 6, Sector-10, Dwarka, New Delhi-110075
दूरभाष/Phone : 91-11-25074100 / 25074200



NHAI/F&A/BOT/CA/11019/27/e-38158

Dated: 03.07.2023

CIRCULAR

Subject: Empanelment of Chartered Accountants Firms for appointment as Statutory Auditors/Additional Auditors/Concurrent Auditor for all PPP projects being undertaken by NHAI - reg.

Ref.: Circular No. NHAI/F&A/BOT/CA/11019/27/e-38158 dated 14.11.2022.

With the approval of Competent Authority, names of 29 nos. of eligible Chartered Accountants firms have been added to the existing list of 132 CA firms. With this addition, total 161 nos. of CA firms empanelled for appointment as Statutory Auditors / Additional Auditor / Concurrent Auditor for all PPP projects being undertaken by NHAI. A State wise consolidated list of these 161 firms is enclosed (Annexure-I). List indicating the addresses of these firms is also enclosed (Annexure-II).

Technical Division under their control may appoint as Statutory Auditors/Additional Auditor/Concurrent Auditor from this consolidated list only.

To ensure proper distribution of audit assignment, audit firms suggested to the Concessionaire should have their offices in the State/adjacent State where the project is being executed.


(A.K. Singh)
CGM (Finance)

Encl.: As above.

Copy to: 1. All CGMs/GMs at HQ
2. Web-Admn for uploading the Circular on NHAI Web-site.
3. PS to Member (Fin) for information

State wise list of Chartered Accountants empaneled for appointment as Statutory Auditors/Additional Auditors/ Concurrent Auditor for all PPP projects being undertaken by NHAI.

S.No.	Name of the State	Name of the Firm	Adjacent State
1	Andhra Pradesh & Telangana	M/s YCRJ & Associates M/s R. Subramanian and Company LLP M/s CVS. Balachandra Rao & CO. M/s S K Patodia & Associates M/s Komandoor & Co. LLP M/s M K Aggarwal & CO M/s MKPS & Associates M/s M.K. Dandeker & CO M/s Raju & Prasad M/s T R Chadha & CO LLP M/s Sagar & Associates M/s Kalyana & CO M/s J Singh & Associates M/s A. John Moris & Co. M/s APT & CO LLP M/s A.R Sulakhe & Co. M/s V. Singhi & Associates M/s Sarath & Associates M/s MSPR & Co M/s S.B. Billimoria & Co. LLP M/s J. Gupta & Co. LLP M/s M.K. Aggarwal & Co M/s M. Bhaskara Rao & Co. M/s Suresh Surana & Associates LLP M/s MSKA & Associates	Maharashtra Karnataka Tamil Nadu Odisha Chhattisgarh
2	Bihar	M/s S K Patodia & Associates M/s Jaiswal Brajesh & CO M/s Todi Tulsyan & CO M/s Raj Har Gopal & CO M/s J Singh & Associates M/s KRA & CO M/s APT & CO LLP M/s G.K. Sureka & CO M/s Komandoor & Co. LLP M/s J. N. Gupta & Co. M/s J. Gupta & Co. LLP M/s A K Salampuria & Associates M/s Anil Mihir & Associates	Uttar Pradesh Jharkhand West Bengal
3	Chhattisgarh	M/s S K Patodia & Associates M/s MKPS & Associates M/s Bamb Taori & CO M/s S. L. Chhajed & CO LLP M/s PSMG & Associates M/s J. N. Mital & CO M/s Komandoor & Co. LLP M/s Vinod Singhal & Co LLP	Uttar Pradesh Madhya Pradesh AP/Telangana Maharashtra Odisha Jharkhand



		M/s SBA & Company M/s A.D.B. & Co. M/s APAS & Co. LLP M/s J. N. Gupta & Co. M/s V. K. Ladha & Associates M/s J. Gupta & Co. LLP M/s SBA and Company M/s Keshri & Associates	
4	Delhi	M/s Vinod Singhal & Co LLP M/s YCRJ & Associates M/s Agarwal & Saxena M/s Sanjay Deep and Associates M/s R. Subramanian and Company LLP M/s S. K. Mittal & Co. M/s S K Patodia & Associates M/s Nangia & CO LLP M/s P V R N & CO M/s M K Aggarwal & CO M/s S.N. Nanda & CO M/s MKPS & Associates M/s V. Sankar Aiyar & CO M/s S. R. Goyal & CO M/s JLN US & CO M/s S. P. Chopra & CO M/s S. L. Chhajed & CO LLP M/s Gupta Nayar & CO M/s V. K. Jindal & CO M/s Mahesh C. Solanki & CO M/s Kumar Vijay Gupta & CO M/s T R Chadha & CO LLP M/s Avanish K. Rastogi & Associates M/s V.K. Dhingra & CO M/s Sanjeev S Gupta & Associates M/s Raj Har Gopal & CO M/s PSMG & Associates M/s A. R. & CO M/s APRA & Associates LLP M/s Luthra & Luthra LLP M/s J. N. Mital & CO M/s Grewal & Singh M/s J Singh & Associates M/s D.C.G & CO M/s K G Somani & CO LLP M/s DNA & CO M/s A. John Moris & Co. M/s KRA & CO M/s Chandra Gupta & Associates M/s ASA & Associates LLP M/s Ravi Rajan & CO LLP M/s AMAA & Associates M/s SSPJ & CO M/s SARC & Associates M/s APT & CO LLP M/s BRISKA & Associates M/s S.S. Perival & CO	Haryana Uttar Pradesh



		M/s Gianender & Associates M/s G.K. Sureka & CO M/s PIPARA & CO LLP M/ s DOOGAR & Associates M/s Komandoor & Co. LLP M/s Davinder Pal Singh & CO M/s MGB & CO LLP M/s SBA & Company M/s D.K.Chhajer & Co M/s KASG & Co. M/s Dinesh Jain & Associates M/s Kansal Singla & Associates M/s Rajiv Goel & Associates M/s PVAR & Associates M/s V. Singhi & Associates M/s Singh Agarwal & Associates M/s O .P. Bagla & Co. LLP M/s CNK & Associates LLP M/s Gandhi Minocha & Co. M/s APAS & Co. LLP M/s Rajvanshi & Associates M/s Shiromany Tyagi & Co M/s Asija & Associates LLP M/s Suresh Chandra & Associates M/s M.C. Bhandari & Co. M/s Sarath & Associates M/s Kishore & Kishore M/s Jagdish Chand & Co. M/s UCC & Associates LLP M/s Dhawan & Co. M/s J. N. Gupta & Co. M/s J.K.Sarawgi & Co. M/s Vinod Ajay & Associates M/s Shiv & Associates M/s J. Gupta & Co. LLP M/s Lochan & Co. M/s Raghu Nath Rai & Co. M/s M.K. Aggarwal & Co M/s SBA and Company M/s A.H.P.N. & Associates M/s V. V. Bhalla & Co. M/s KGRS & Co. M/s S. K. Misra & Gujrati M/s Rao & Emmar	
5	Goa	M/s Vinod Singhal & Co LL	Maharashtra Karnataka
6	Gujarat	M/s Vinod Singhal & Co LLP M/s S K Patodia & Associates M/s Manubhai & Shah LLP M/s S. R. Goyal & CO M/s JLN US & CO M/s M.K. Dandeker & CO M/s Dhirubhai Shah & CO LLP M/s Ashok Chhajed & Associates	Rajasthan Madhya Pradesh Maharashtra



		<p>M/s Mahesh C. Solanki & CO M/s Todi Tulsyan & CO M/s J. N. Mital & CO M/s J Singh & Associates M/s K G Somani & CO LLP M/s A. John Moris & Co. M/s SSPJ & CO M/s APT & CO LLP M/s PIPARA & CO LLP M/s Komandoor & Co. LLP M/s T R Chadha & CO LLP M/s SBA & Company M/s Sharp & Tannan M/s H.K. Shah & Co. M/s A.R Sulakhe & Co. M/s V. Singhi & Associates M/s CNK & Associates LLP M/s Rajvanshi & Associates M/s L.S. Nalwaya & Co. M/s UCC & Associates LLP M/s J. N. Gupta & Co. M/s J.K.Sarawgi & Co. M/s J. Gupta & Co. LLP M/s SBA and Company M/s Suresh Surana & Associates LLP M/s Bhuta Shah & Co. LLP</p>	
7	Haryana	<p>M/s Vinod Singhal & Co LLP M/s Sanjay Deep and Associates M/s Nangia & CO LLP M/s Tasky Associates M/s MKPS & Associates M/s JLN US & CO M/s S. P. Chopra & CO M/s Kumar Vijay Gupta & CO M/s T R Chadha & CO LLP M/s V.K. Dhingra & CO M/s Brahmayya & CO M/s Raj Har Gopal & CO M/s PSMG & Associates M/s A. R. & CO M/s APRA & Associates LLP M/s J. N. Mital & CO M/s Grewal & Singh M/s K G Somani & CO LLP M/s DNA & CO M/s Chandra Gupta & Associates M/s KRA & CO M/s AMAA & Associates M/s SSPJ & CO M/s SARC & Associates M/s APT & CO LLP M/s S.S. Periwal & CO M/s Gianender & Associates M/s Komandoor & Co. LLP M/s Davinder Pal Singh & CO</p>	<p>Himachal Pradesh Punjab Rajasthan Uttar Pradesh Delhi</p>



		M/s Kansal Singla & Associates M/s Rajiv Goel & Associates M/s O.P. Bagla & Co. LLP M/s Gandhi Minocha & Co. M/s Shiromany Tyagi & Co M/s UCC & Associates LLP M/s J.K.Sarawgi & Co. M/s Shiv & Associates M/s V. K. Ladha & Associates M/s S.B. Billimoria & Co. LLP M/s A.H.P.N. & Associates M/s V. V. Bhalla & Co. M/s P L Tandon & Co. M/s MSKA & Associates	
8	Himachal Pradesh	M/s Raj Har Gopal & CO M/s APRA & Associates LLP M/s Gianender & Associates M/s J.K.Sarawgi & Co.	Jammu & Kashmir, Punjab, Haryana Uttar Pradesh Uttarakhand
9	Jammu & Kashmir	M/s Hem Sandeep & CO M/s KRA & CO M/s APT & CO LLP M/s Vinod Singhal & Co LLP	Punjab Himachal Pradesh
10	Jharkhand	M/s S K Patodia & Associates M/s V. Rohatgi & CO M/s Jaiswal Brajesh & CO M/s V. K. Jindal & CO M/s Avanish K. Rastogi & Associates M/s J. N. Mital & CO M/s KRA & CO M/s APT & CO LLP M/s Komandoor & Co. LLP M/s Vinod Singhal & Co LLP M/s KASG & Co. M/s V. Singhi & Associates M/s J. N. Gupta & Co. M/s S Jaykishan M/s Keshri & Associates	Bihar Uttar Pradesh West Bengal Chhattisgarh Odisha
11	Karnataka	M/s YCRJ & Associates M/s Murali & Venkat M/s R. Subramanian and Company LLP M/s S K Patodia & Associates M/s Nangia & CO LLP M/s Komandoor & Co. LLP M/s MKPS & Associates M/s V. Rohatgi & CO M/s SBA Associates M/s M.K. Dandeker & CO M/s P. Chandrasekar LLP M/s S. L. Chhajed & CO LLP M/s Gupta Nayar & CO M/s T R Chadha & CO LLP M/s Sanjeev S Gupta & Associates	AP/Telangana Maharashtra Kerala Tamil Nadu Goa



		M/s Raj Har Gopal & CO M/s PSMG & Associates M/s DNA & CO M/s A. John Moris & Co. M/s Gianender & Associates M/s Sharp & Tannan M/s V. Singhi & Associates M/s CNK & Associates LLP M/s Asija & Associates LLP M/s Kishore & Kishore M/s Chaturvedi & Shah LLP M/s J. N. Gupta & Co. M/s S.B. Billimoria & Co. LLP M/s J. Gupta & Co. LLP M/s M.K. Aggarwal & Co M/s Rao & Emmar M/s Suresh Surana & Associates LLP M/s GURU AND JANA M/s MSKA & Associates	
12	Kerala	M/s J Singh & Associates M/s Komandoor & Co. LLP M/s Vinod Singhal & Co LLP M/s J. N. Gupta & Co.	Karnataka Tamil Nadu
13	Maharashtra	M/s Vinod Singhal & Co LLP M/s YCRJ & Associates M/s Murali & Venkat M/s R. Subramanian and Company LLP M/s S K Patodia & Associates M/s Nangia & CO LLP M/s S K Agrawal & CO.LLP M/s S.N. Nanda & CO M/s MKPS & Associates M/s V. Sankar Aiyar & CO M/s S. R. Goyal & CO M/s JLN US & CO M/s Raju & Prasad M/s Mukund M. Chitale & CO M/s D. R. Mohnot & CO M/s S. P. Chopra & CO M/s S. Bhandari & CO LLP M/s S. L. Chhajed & CO LLP M/s Mahesh C. Solanki & CO M/s T R Chadha & CO LLP M/s Avanish K. Rastogi & Associates M/s S. N.Gupta & Associates M/s MGB & CO LLP M/s Rodi Dabir &CO M/s Raj Har Gopal & CO M/s PSMG & Associates M/s J. N. Mital & CO M/s J Singh & Associates M/s K G Somani & CO LLP M/s DNA & CO	Goa Gujrat Madhya Pradesh Karnataka AP/Telangana Chhattisgarh



		<p>M/s A. John Moris & Co. M/s SARC & Associates M/s APT & CO LLP M/s Gianender & Associates M/s PIPARA & CO LLP M/s Komandoor & Co. LLP M/s Davinder Pal Singh & CO M/s SBA & Company M/s Manubhai & Shah LLP M/s Sharp & Tannan M/s H.K. Shah & Co. M/s Kansal Singla & Associates M/s S. C. Bapna & Associates M/s A.R Sulakhe & Co. M/s V. Singhi & Associates M/s CNK & Associates LLP M/s Rajvanshi & Associates M/s Asija & Associates LLP M/s G J Nigam & Co. M/s M.C. Bhandari & Co. M/s B.N. Kedia & Co. M/s Sarath & Associates M/s Chaturvedi & Shah LLP M/s L.S. Nalwaya & Co. M/s UCC & Associates LLP M/s J. N. Gupta & Co. M/s J.K.Sarawgi & Co. M/s Khandelwal Kakani & Co. M/s Shiv & Associates M/s V. K. Ladha & Associates M/s S.B. Billimoria & Co. LLP M/s J. Gupta & Co. LLP M/s M.K. Aggarwal & Co M/s SBA and Company M/s Gokhle & Sathe M/s Sarda & Pareek LLP M/s M. Mehta & Co. M/s Suresh Surana & Associates LLP M/s Bhuta Shah & Co. LLP M/s Ratan Rathi & Co. M/s MSKA & Associates</p>	
14	Madhya Pradesh	<p>M/s Vinod Singhal & Co LLP M/s S K Patodia & Associates M/s Dassani & Associates M/s SBA & Company M/s JLN US & CO M/s S. L. Chhajed & CO LLP M/s Mahesh C. Solanki & CO M/s Raj Har Gopal & CO M/s PSMG & Associates M/s J Singh & Associates M/s KRA & CO M/s Chandra Gupta & Associates M/s BRISKA & Associates M/s Komandoor & Co. LLP</p>	<p>Gujarat Rajasthan Uttar Pradesh Maharashtra Chhattisgarh</p>



		M/s R. Shah & Co. M/s Mishra Tiwari & Associates M/s J. N. Gupta & Co. M/s J.K.Sarawgi & Co. M/s Khandelwal Kakani & Co. M/s V. K. Ladha & Associates M/s J. Gupta & Co. LLP M/s M.K. Aggarwal & Co M/s SBA and Company M/s M. Mehta & Co.	
15	Odisha	M/s Komandoor & Co. LLP M/s MKPS & Associates M/s Vinod Singhal & Co LLP M/s J. N. Gupta & Co. M/s J.K.Sarawgi & Co. M/s Shiv & Associates M/s Raghu Nath Rai & Co. M/s Laldash & Co. M/s Anil Mihir & Associates M/s Patnaik & Co.	West Bengal, Jharkhand Chhattisgarh AP/Telangana
16	Punjab	M/s Vinod Singhal & Co LLP M/s Sanjay Deep and Associates M/s JLN US & CO M/s S. P. Chopra & CO M/s Davinder Pal Singh & CO M/s V.K. Dhingra & CO M/s Raj Har Gopal & CO M/s PSMG & Associates M/s APRA & Associates LLP M/s Grewal & Singh M/s DNA & CO M/s KRA & CO M/s Chandra Gupta & Associates M/s SSPJ & CO M/s SARC & Associates M/s APT & CO LLP M/s S.S. Perival & CO M/s Komandoor & Co. LLP M/s Kansal Singla & Associates M/s Rajiv Goel & Associates M/s Gandhi Minocha & Co. M/s Rajvanshi & Associates M/s V. V. Bhalla & Co. M/s Surinder Mahajan & Associates	Himachal Pradesh Haryana Jammu & Kashmir Rajasthan
17	Rajasthan	M/s Vinod Singhal & Co LLP M/s Ghiya & CO. M/s S. R. Goyal & CO M/s JLN US & CO M/s D. R. Mohnot & CO M/s S. Bhandari & CO LLP M/s Gupta Nayar & CO M/s Mahesh C. Solanki & CO M/s Raj Har Gopal & CO M/s A. R. & CO	Punjab Haryana Gujarat Madhya Pradesh Uttar Pradesh



		<p>M/s J Singh & Associates M/s K G Somani & CO LLP M/s DNA & CO M/s AMAA & Associates M/s APT & CO LLP M/s S.S. Perival & CO M/s Komandoor & Co. LLP M/s MGB & CO LLP M/s SBA & Company M/s Manubhai & Shah LLP M/s R. Shah & Co. M/s S. C. Bapna & Associates M/s PVAR & Associates M/s V. Singhi & Associates M/s Rajvanshi & Associates M/s M.C. Bhandari & Co. M/s Gopal Sharma & Co. M/s L.S. Nalwaya & Co. M/s UCC & Associates LLP M/s Dhawan & Co. M/s J. N. Gupta & Co. M/s J.K.Sarawgi & Co. M/s V. K. Ladha & Associates M/s J. Gupta & Co. LLP M/s SBA and Company M/s Gokhle & Sathe M/s A.H.P.N. & Associates M/s PSD & Associates</p>	
18	Tamil Nadu	<p>M/s YCRJ & Associates M/s R. Subramanian and Company LLP M/s Komandoor & Co. LLP M/s V. Sankar Aiyar & CO M/s Elangovan & CO M/s JLN US & CO M/s AR Krishnan & Associates M/s M.K. Dandeker & CO M/s Mahesh C. Solanki & CO M/s T R Chadha & CO LLP M/s Sagar & Associates M/s Brahmayya & CO M/s PSMG & Associates M/s J Singh & Associates M/s K G Somani & CO LLP M/s A. John Moris & Co. M/s Sharp & Tannan M/s H.K. Shah & Co. M/s K. Munusami & Co. M/s CNK & Associates LLP M/s Sarath & Associates M/s S.B. Billimoria & Co. LLP M/s J. Gupta & Co. LLP M/s Anand and Ponnappan M/s Khicha & Prabhu Kesavan M/s MSKA & Associates</p>	<p>AP/Telangana Karnataka Kerala</p>



19	Uttarakhand	M/s S K Patodia & Associates M/s Nangia & CO LLP M/s Raj Har Gopal & CO M/s A. R. & CO M/s J. N. Mital & CO M/s K G Somani & CO LLP M/s KRA & CO M/s Gianender & Associates M/s Vinod Singhal & Co LLP M/s Asija & Associates LLP M/s UCC & Associates LLP M/s J. N. Gupta & Co.	Uttar Pradesh Himachal Pradesh
20	Uttar Pradesh	M/s Agarwal & Saxena M/s Nangia & CO LLP M/s Reshma & CO M/s JLN US & CO M/s Jaiswal Brajesh & CO M/s S. P. Chopra & CO M/s Habibullah & CO M/s V. K. Jindal & CO M/s Avanish K. Rastogi & Associates M/s S. N. Gupta & Associates M/s Sanjeev S Gupta & Associates M/s Raj Har Gopal & CO M/s PSMG & Associates M/s A. R. & CO M/s Hem Sandeep & CO M/s J Singh & Associates M/s K G Somani & CO LLP M/s DNA & CO M/s G.K. Sureka & CO M/s PARY & CO M/s Komandoor & Co. LLP M/s Vinod Singhal & Co LLP M/s T R Chadha & CO LLP M/s Dinesh Jain & Associates M/s H.K. Shah & Co. M/s PVAR & Associates M/s Singh Agarwal & Associates M/s O.P. Bagla & Co. LLP M/s Asija & Associates LLP M/s Suresh Chandra & Associates M/s G J Nigam & Co. M/s Kishore & Kishore M/s V. R. Associates M/s UCC & Associates LLP M/s J. N. Gupta & Co. M/s J.K. Sarawgi & Co M/s V. K. Ladha & Associates. M/s Lochan & Co. M/s Raghu Nath Rai & Co. M/s A.H.P.N. & Associates M/s S Jaykishan M/s S. K. Misra & Gujrati	Uttarakhand Himachal Pradesh Haryana Delhi Rajasthan Madhya Pradesh Jharkhand Bihar



		M/s P L Tandon & Co. M/s Rao & Emmar	
21	West Bengal	M/s S K Patodia & Associates M/s S K Agrawal & CO.LLP M/s Komandoor & Co. LLP M/s MKPS & Associates M/s SBA Associates M/s JLN US & CO M/s S. L. Chhajed & CO LLP M/s Todi Tulsyan & CO M/s PSMG & Associates M/s A. R. & CO M/s J Singh & Associates M/s K G Somani & CO LLP M/s DNA & CO M/s Gianender & Associates M/s D.K.Chhajer & Co M/s KASG & Co. M/s Kansal Singla & Associates M/s V. Singhi & Associates M/s M.C. Bhandari & Co. M/s J. N. Gupta & Co. M/s J.K.Sarawgi & Co. M/s S.B. Billimoria & Co. LLP M/s J. Gupta & Co. LLP M/s S Jaykishan M/s Keshri & Associates M/s KGRS & Co. M/s Anil Mihir & Associates M/s Suresh Surana & Associates LLP M/s MSKA & Associates M/s B. M. Chatrath & Co. LLP	Bihar Odisha Jharkhand
22	North East Region	M/s S K Patodia & Associates M/s Komandoor & Co. LLP M/s Vinod Singhal & Co LLP M/s PVAR & Associates M/s V. Singhi & Associates M/s Asija & Associates LLP M/s J. N. Gupta & Co.	West Bengal



Annexure – II

S.No.	Name of the Firm	Address
1	Vinod Singhal & CO LLP	207, 222, IInd Floor, Ganpati Plaza, M.I. Road, Jaipur - 302001 (Rajasthan) Phone # +91- 141- 4009291, e-mail- vinodsinghal@vsc.co.in
2	YCRJ & Associates	236, Pushpagiri Bhavana, 3rd Floor, 'F' Block, Above SBI Sahakarnagar, Bengaluru – 560092 (Karnataka) Mob. # 8023623395, email-info@ycrjca.com
3	Agarwal & Saxena	D-111, FGF, Pansheel Enclave, New Delhi-110017 Mob. # 9838506093, email-ajay.verma@agasax.com
4	Sanjay Deep and Associates	Plot No. E-196, Industrial Focal Point Phase-8B, SAS Nagar, Mohali, Punjab-160062 Mob. # 9873100229, email-sanjaydeep61@gmail.com
5	Murali & Venkat	1605A, Ground Floor, 28th Main Road 29th Cross, Banashankari 2nd Stage Bengaluru, Karnataka - 560070 Phone # +91- 080-26714185, e-mail-enkeyca23@gmail.com
6	R. Subramanian and Company LLP	New No. 6, Old No. 36, Krishnaswamy Avenue, Luz Mylapore, Chennai – 600004 (Tamil Nadu) Phone # 044-24992261, e-mail- rs@rscompany.co.in
7	CVS. Balachandra Rao & Co.	4-4-214, Inderbagh, Sultan Bazaar, Hyderabad 500095 Mob. # 9849035315, email-cacvsbala@gmail.com
8	Ghiya & CO.	Ghiya Hospital Complex, Sector -12, Malviya Nagar, Jaipur – 302017. Phone # +91- 141- 2554483, e-mail-ghiyaandco@yahoo.co.in
9	S. K. Mittal & CO	E-29, South Extension Part-II, New Delhi-110049 Mob. # 9810002943, email-skmittalca@yahoo.co.in
10	S K Patodia & Associates	Shree Shakambhari Corporate Park, Plot No. 156-58, Chakravarti Ashok Complex, Near Cambridge School, JB Nagar, Andheri-East, Mumbai- 400099 Phone # +91- 22- 67079444, e-mail- info@skpatodia.in
11	Nangia & CO LLP	B/27, Soami Nagar, New Delhi 110017 Phone # 0120-2598000, e-mail- chiragnangia@gmail.com
12	S K Agrawal & CO. LLP	The Chambers Suits, 606, 607, 608, 1865, Rajdnaga Main Road, Kasba, Opposite Gitanjali Stadium, Kolkata – 700107 Phone # 033- 400089902, e-mail- info@skagrawal.co.in
13	P V R N & CO	2936, Gali No 43 , IInd Floor, Beadonpura, Sarawati Marg, Karol Bagh, New Delhi-110005 Mob. # 9811305334, email-jindalrahul60@gmail.com
14	Komandoor & Co. LLP	I-504, 7-1-58, 5 th Floor, Divya Shakti Complex, Dharamkaran Road, Hyderabad – 500016 Mob. # 7207057799, email- komandoorco@gmail.com
15	M K Aggarwal & CO	30, Nishant Kunj, Pitampura, Delhi 110034 Mob. # 9899997699, email- atul@mkac.in
16	Tasky Associates	Minarch Tower, 7 th Floor, Plot No -4, Sector-44, Gurugram-122002 (Haryana). Mob. # 9769211291, email-sharmamanoj47@rediffmail.com
17	S. N. Nanda & CO	C 43, Pamposh Enclave, Greater Kailash - I, Delhi 110048 Phone # 011- 26227853, e-mail- snnco@snnco.net
18	Reshma & CO	Krishna Niwas, Behind TVS Showroom, Raje Babu Road, Bulandshahr, Uttar Pradesh- 203001 Mob. # 9810371373 email-reshmaandco@gmail.com



19	MKPS & Associates	701, Standford Office Condominium, Near Shoppers Stop, S.V. Road, Andheri, Mumbai 400058 Phone # +91-22-62392666, e-mail- mumbai@mkps.in
20	Dassani & Associates	1-B, Sagar Matha Apartment, 18/7, M.G. Road, Indore – 452001. Phone # 0731-4020801, e-mail- dassanica@gmail.com
21	V. Sankar Aiyar & CO	2 C, Court Chambers, 35 New Marine Lines Mumbai, 400020 (Maharashtra) Phone # 022-22004465, e-mail- mumbai@vsa.co.in
22	SBA Associates	27, Mirza Galib Street, 5 th Floor, Kolkatta, West Bengal 7000016. Mob. # 9845429157, email-san@sbaassociates.in
23	SBA & Company	206, Diamond Trade Centre, Diamond Colony, New Palasia, Indore – 452001. Mob. # 9300099960, email- vikas_jain_ca@hotmail.com
24	V. Rohatgi & CO	1st floor, Sarjana Buiding, 1 Main road, Ranchi – 834001 Phone # 0651-2212714, e-mail- vrcranchi@gmail.com
25	Manubhai & Shah LLP	G-4, Capstone, Opp. Chirag Motors, Sheth Mangaldas Road, Ahmedabad – 380006 Phone # +91-79-2647000, e-mail- info@msglobal.co.in
26	S. R. Goyal & CO	SRG House, 2, M.I. Road Opp. Ganpati Plaza Jaipur – 302001 (Rajasthan) Phone # 0141-4041300, e-mail- deepak@srgoyal.com
27	Bamb Taori & CO	B-36/5, Shailendra Nagar Near Vidhayak Niwas, Raipur – 492001 Phone # 0788-4040540, e-mail-bambtaori.bhilai@gmail.com
28	Elangovan & CO	15, Vasavi Towers, 2nd floor, Annamalai Layout Erode – 638011. Phone # 0424-2216121, e-mail- elangovanandco@gmail.com
29	JLN US & CO	330/348, Third floor, Tower-A, Atlantis K - 10, Opposite Vadodara Central, Baroda – 390023 Mob. # 9426075397, email- abhishek.nagori@jlnus.com
30	AR Krishnan & Associates	Flat # SF-2, Lokesh Towers, No. 37 (Old No. 18), Kodambakkam High Road, Nungambakkam, Chennai, Tamil Nadu– 600034 Phone # 044- 28272555, e-mail- mailtoarkca@gmail.com
31	M K Dandeker & CO	No 185 (Old No. 100), 2nd Floor, Poonamallee High Road, Kilpauk, Chennai - 600010. Mobile # 9843693466 e-mail : kjdandeker@mkdandeker.com
32	Raju & Prasad	401, Diamond House, 4 th Floor, Adj, Amrutha Hills, Punjagutta. Hyderabad –500082. Phone # 040-23410404, e-mail-hyderabad@rajuandprasad.com
33	Mukund M. Chitale & CO	2nd Floor, Kapur House, Paranjape B Scheme Road No. 1 Vile Parle (E), Mumbai – 400057 Phone # 022- 26633500, e-mail- schitale@mmchitale.com
34	Dhirubhai Shah & CO LLP	401/408, Aditya, 4 th Floor, Near Sardar Patel Seva Samaj, Mithakhalo Six road, Ellisbridge, Ahmedabad – 380006 Phone # +91- 079- 26403325, e-mail- info@dbsgroup.in
35	Jaiswal Brajesh & CO	Flat No. 402, 4th Floor, Nagina Complex, Behind AN College, Shivpuri Patna (Bihar) – 800023 Mob. # 7004228096, email- jbcpatna1996@gmail.com
36	Ashok Chhajed & Associates	22, IInd Floor, City Centre, Swastik Char Rasta, CG Road, Navrangpura, Ahmedabad – 380009. Mob. # 9426492930, email- ashokchhajedandassociates@gmail.com



37	D. R. Mohnot & CO	B-1, Nakshtra Pride, C-35 A, Lajpat Marg, C-Scheme, Jaipur 302001. Phone # +91- 0141- 2379413, e-mail- drmohnot@hotmail.com
38	P. Chandrasekar LLP	S-512-514, Manipal Centre, South Block, 47 Dikenson Road, Bangaluru – 560042. Phone # 080- 25585443, e-mail- partner@pchandrasekar.com
39	S. P. Chopra & CO	31-F, Connaught Palace Radial Road No.7, Delhi-110001, Ph. No.0120-4516921 email - spc1949@spchopra.in
40	S. Bhandari & CO LLP	P-7, Tilak Marg, C- scheme, Jaipur – 302005 Phone # +91- 141- 2385241, e-mail- auditors@sbhandari.in
41	S. L. Chhajed & CO LLP	R - 12, Maharana Pratap Nagar, Zone - I, Bhopal – 462011 Mob. # 9009044477, email- chhajed_abhay@hotmail.com
42	Habibullah & CO	# 1, Dalibagh Apartments, Butler Road, Lucknow, 226001 Phone # +91- 0522- 4231643, e-mail- info@hcoca.com
43	Gupta Nayar & CO	Office No. 610, Jaksons Crown Heights, Plot no. 3, B1 Twin District Centre, Rohini Sector 10, Delhi 110085 Mob. # 9810200957, email- gncca@yahoo.com#
44	V. K. Jindal & CO	3rd Floor, Shree Gopal Complex, Kutchery Road, Ranchi 834001. Mob. # 9431170442, email- vkjindalandco@gmail.com
45	Mahesh C. Solanki & CO	203, IInd Floor, CK Fortune House, 157, Zone 1, MP Nagar, Bhopal- 462011. Phone # +91- 731- 2576077, e-mail- info@mcsca.com
46	Davinder Pal Singh & CO	House no. 933,HIG Independent Sector 70, Mohali District SAS Nagar, Punjab Mohalli, 160071 Mob. # 9855125756, email- dpsinghca@yahoo.com
47	M/s Kumar Vijay Gupta & CO	408, New Delhi House, 27,Barakhamba Road, Connaught Place, New Delhi , 110001 Phone # +91- 011- 23314525 , e-mail- dcsvkg@gmail.com
48	T R Chadha & CO LLP	B-30, B Block, Connaught Place, Kuthiala building , Delhi 110001. Phone # 011- 43259900, e-mail- delhi@trchadha.com
49	Avanish K. Rastogi & Associates	Flat no 10 A , 11, Khushnuma Complex, 7 R F Bahadur Ji Marg, Near State Guest House, Lucknow- 226001 Mob. # 9839314918, email- avanishca@yahoo.com
50	V.K. Dhingra & CO	E-1/ 15, Jhandewalan Extension, Delhi 110055 Phone # +91- 011- 23528511, e-mail- info@vkdc.com
51	S. N.Gupta & Associates	105/230, Husain Ganj, Phoolbagh, Lucknow – 226001 Mob. # 9120130708, email- ashishgupta4050@gmail.com
52	Sagar & Associates	H.No. 6-3-244/5, Sarada Devi street, prem nagar, Hyderabad – 500004. Phone # 040-23303371, e-mail-sagarandassociated@yahoo.co.in
53	MGB & CO LLP	Peninsula Business park Tower - B 19 GK Marg Lower Parel Mumbai 400013 Phone # +91- 0120- 6876000, e-mail- mgbco@mgbco.com
54	Todi Tulsyan & CO	602, Luv Kush Tower Exhibition, Patna – 800001 Phone # +91- 0612- 2320211, e-mail- ttcopatna@gmail.com
55	Brahmayya & CO	48, Masilamani road, Balaji Nagar, Royapettah, Chennai- 600014. Phone # 044 -28131128, e-mail- suneel@brahmayya.com
56	Rodi Dabir & CO	282, Kapish House, 2nd floor, Near Chhota Lahori Square, Opp. Punit Super Bazar, Khare Town, Dharampeth, Nagpur 440010. Phone # +91- 0712 -2542108, e-mail- rodidabir@rediffmail.com



57	Kalyana & CO	3-6-520, Unit NO 204, 2nd Floor, Ashoka Scintilla, Opp to KFC, Himayat Nagar, Hyderabad 500029 Mob. #9848036508, email- kncteam@gmail.com
58	Sanjeev S Gupta & Associates	Khalsa Street in front of Ashu Travels, Civil Lines, Moradabad, 244001 Mob. # 8800989278, email- ssg_ca@rediffmail.com
59	Raj Har Gopal & CO	412, Ansal Bhavan, 16, Kasturba Gandhi Marg, New Delhi 110001 Mob. # 9810133967, email- rajhargopal1@hotmail.com
60	PSMG & Associates	206/ 207 B, Jagdamba Tower, Commercial Complex, 13 Preet Vihar, Delhi 110092 Mob. # 9958709723, email- info@psmg.co.in
61	A. R. & CO	A - 403, Gayatri Apratments, Plot No. 27, Airlines Group Housing society. , Sector 10, Dwarka, New Delhi 110075 Mob. # 9810195084, email- ar_co1981@yahoo.co.in
62	Hem Sandeep & CO	Phase 1, Sidco Complex, Near Cidco office Jammu tavi, 181133 Mob. # 9818478888, email- hemsandeep1989@gmail.com
63	APRA & Associates LLP	379 Third Floor Aggarwal Millenium Tower 2 Delhi, 110034 Mob. # 9811277697, email- caashokgupta.apra@gmail.com
64	Luthra & Luthra LLP	A 16/9, Vasant Vihar, New Delhi 110057 Phone # +91- 011 -,42591800, e-mail- delhi@llca.net
65	J. N. Mital & CO	J - 85, 2nd Floor, Gulati Complex, Rajouri Garden, Delhi 110027. Phone # +91- 011 - 41447118, e-mail- jnmitalco@rediffmail.com
66	Grewal & Singh	699, Sector - 43 A Chandigarh, 160036 Phone #011-41104791. e-mail- mail@cagrewalsingh.com
67	J. Singh & Associates	505/506/507, HUBTOWN Viva, Western Exp Highway between and near Shankarwadi, Between Andheri and Jogeshwari (East), Mumbai 400060. Phone # 022 - 66994618, e-mail- ca_jsingh@rediffmail.com
68	D.C.G & CO	4819, Mathur Lane, 24, Ansari Road, Darya Ganj, Delhi 110002. Phone # 011-23260384, e-mail-dcgcomp@gmail.com
69	K G Somani & CO LLP	3/15, Asaf Ali Road , 4 th Floor, Delhi 110002 Phone # +91- 011 – 41403938. e-mail- office@kgsomani.com
70	DNA & CO	C-9/92, First Floor, Sector -8, Rohini, Delhi 110085 Phone # +91- 011 - 42283512, e-mail- info@dnaglobal.in
71	A. John Moris & Co.	#5 Lakshimpuram, First Street, Deivasigamani Road, Behind Music Academy, Royapettah, Chennai-600014 (Tamil Nadu). Mob. # 9904954005, email- manthanchawat@ajohnmoris.com
72	KRA & CO	Ist Floor, Shri Raj Complex, Opposite Nagri Bus Stand, Kathua, Jammu – 184101 Mob. # 9871434136, email- prashant.kwatra@kra.co.in
73	Chandra Gupta & Associates	F-476, Sarita Vihar, Delhi 110076 Mob. # 9312577751, email- cgadelhi@gmail.com
74	ASA & Associates LLP	81/1, Third Floor, Adchini, Aurobindo Marg, Delhi 110017 Phone # 011 - 41009999, e-mail- parveen.kumar@asa.in
75	Ravi Rajan & CO LLP	505-A,,5th floor, Rectangle 1 , District centre, Saket 110017 Phone # 011 - 40548860, e-mail- ravirajan@sravigroup.com



76	AMAA & Associates	UG-2, 17A/56, Triven Plaza, Wea, Karol Bagh, Delhi 110005. Phone # 011 - 47057628, e-mail- mukesh@amaa.in
77	SSPJ & CO	105, Roots Tower, 7, Laxmi Nagar, Delhi 110092 Mob. #9654887723, email- sheetal@spjca.in
78	SARC & Associates	D-191 Okhla Industrail Estate Phase - 1 , New Delhi 110020 Phone # 011 - 46601070, e-mail- gurugram@sarcmail.in
79	APT & CO LLP	A-2/36, IIIrd floor, Safdarjung Enclave, Delhi 110029 Phone # +91- 011 - 41345046, e-mail- avinash@aptllp.com
80	BRISKA & Associates	E/7/574, Area Colony, Opposite 1100 Quarters, Bhopal, 462016 Phone # 0755 - 2462467, e-mail- lkmandcobpl@gmail.com
81	S.S. Periwal & CO	J-45, Basement opposite Mother Dairy, Viaks Puri, Delhi 110018 Mob. # 9417240316, email- ssperiwal73@gmail.com
82	Gianender & Associates	Plot No. 6, Site No. 21, Geeta mandir Marg, New Rajinder Nagar, Delhi 110060 Phone # +91- 011 - 42412008, e-mail- gka_ma@yahoo.com
83	G.K. Sureka & CO	104, Baidyanath Palace, Jagdeo Path, Bailey Road, Pillar No. 10, Patna-800014 Phone # +91- 011 - 41100685, e-mail- javed@gksureka.com
84	PIPARA & CO LLP	Pipara Corporate House, Near Gruh Finance, Netaji Marg, Law Garden, Ahmedabad- 380 006 Phone # +91- 079 - 40370370, e-mail- info@pipara.com
85	DOOGAR & Associates	13, Community Centre, East of Kailash, Dehli-110065 Phone # +91- 011 - 26472557, e-mail- admin@doogar.com
86	PARY & CO	A-603, 2nd Floor, Sector - 46, Noida-201303 (UP) Mob. # 9999767040, email- yogeshmalik@paryca.in
87	M/s D.K.Chhajjer & Co	Nilhat House, 11, R.N. Mukherjee Road, Ground Floor, Kolkata – 700001 Mob : 033- 22627280 E-mail id : dkchhajjer@gmail.com
88	M/s Sharp & Tannan	Parsn Manere, Block A-4, 3rd Gloor, 602 Anna Salai, Chennai-600 006. Mob : 91-44-28274368 E-mail id : chennai@sharpandtannan.com
89	M/s R. Shah & Co.	432, Jasmine, New Minal Residency, J. K. Road, Bhopal-462023. Mob : 9887514060 E-mail id : auditor4u@gmail.com
90	M/s KASG & Co.	2nd floor, Shree Laxmi Complex, Shastri Nagar, Dhanbad - 826001, Jharkhand. Mob : 9431120134 E-mail id : kasghodhanbad@gmail.com
91	M/s Dinesh Jain & Associates	A-115, 2nd floor, Main Vikas Marg, Shakarpur, Delhi-92(Near Laxmi Nagar Metro Station Pillar No. 33-34) Mob :9810092750 E-mail id :dkjain440@gmail.com
92	M/s H.K. Shah & Co.	403/404, 4th Floor, SARAP Complex, Opp Navjivan Press, Ashram Road, Income Tax, Ahmedabad-380014 Mob : 9909919785 E-mail id : hkshahandco@gmail.com
93	M/s Kansal Singla & Associates	SCO 80-81, 3rd floor, Sector-17C, Chandigarh-160017 Mob : 9872500342 E-mail id : caskarora@cakansalsingla.com
94	M/s S. C. Bapna & Associates	414, Hubtown Viva, Western Express Highway, Shakanwadi, Jogeshwari (E) , Mumbai- 4000060 Mob : 022-28386765. E-mail id : mumbai@scbapna.in



95	M/s A.R Sulakhe & Co.	Anand Apartment, 1180/2, Shivajinagar, Pune-411005 Mob : 9822012083. E-mail id : admin@arsulakhe.com
96	M/s Rajiv Goel & Associates	SCO, 823-824, 1st Floor, Sector-22A, Chandigarh -160022 Mob : 0712-4644607. E-mail id : rgaca91@gmail.com
97	M/s A.D.B. & Co.	1st floor, Mahavir Gausala Complex, K.K. Road, Moudhapara, Raipur 492001 (CG) Mob : 0771- 2524621. E-mail id : adbeacs@gmail.com
98	M/s PVAR & Associates	WZ-248, Plot No. 7, Inderpuri, New Delhi-110012 Mob :0120-2790454. E-mail id :pvarassociates@gmail.com
99	M/s K. Munusami & Co.	A-1, Ground Floor, Cauvery Apartments, Door No. 14/2, Brindavan Street, Mylapore, Chennai-600004 Mob : 91-44-28269919. E-mail id : kmcochennai@gmail.com
100	M/s V. Singhi & Associates	Ground Floor, Four Mangoe Lane, Surendra Mohan Ghosh Sarani, Kolkata- 700001. Mob :8652183516 . E-mail id : mukund.garodia@vsinghi.com
101	M/s Singh Agarwal & Associates	30,Akshat NG-1, 1st Floor, Corporation Bank Building,Ashok Marg, Near Gomti Bridge, Lucknow- 226001 (UP). Mob : 9415002846 E-mail id :mukesh.saa@gmail.com
102	M/s O.P. Bagla & Co. LLP	B-225, 5th Floor, Okhla Phase-1, Okhla Industrial Area, Near Crwon Plaza, Delhi-110020. Mob : 011-47011850 E-mail id :admin@opbco.in
103	M/s CNK & Associates LLP	3rd Floor, Mistry Bhawan, Sir Dinshaw Vachha Road, Churchgate, Mumbai- 400020. Mob :91-22-66230600 E-mail id :mukesh@cnkkhandwala.com
104	M/s Gandhi Minocha & Co.	B-6, Shakti Nagar Extension, Near Laxmi Bai college, Delhi- 1100052 Mob :0171-2652642 E-mail id :gandhica@yahoo.com
105	M/s APAS & Co. LLP	B-35/5, 2nd Floor, Krishna Ranjan Building, Shailendra Nagar, Raipur (CG). Mob :0771-4032292 E-mail id :apas@apas.co.in
106	M/s Rajvanshi & Associates	H-15, Chitranjan Marg, C-Scheme, Jaipur - 302 001 Rajasthan. Mob : 9509777241 E-mail id :rajvanshica@gmail.com
107	M/s Shiromany Tyagi & Co	18, Netaji Subhash Marg, Darya Ganj, New Delhi-110002 Mob : 91-11-23263741. E-mail id : staconsml8@gmail.com
108	M/s Asija & Associates LLP	1st Floor, 34/5 Gokhale Marg, Lucknow-226001, UP Mob :0522-4004652. E-mail id : asija.associates@icai.org
109	M/s Suresh Chandra & Associates	106-112B, Devika Tower, 6, Nehru Place, New Delhi- 110019. Mob : 011-47069670. E-mail id : sca_ca_co@yahoo.com
110	M/s G J Nigam & Co.	38/26,KHA, First Floor, Solitaire Heights, Opposite Gauri Appartments, Meera Bai Marg, Lucknow - 226001 Mob :91-522-4235593. E-mail id : gjnigamlko@gmail.com
111	M/s Mishra Tiwari & Associates	Hare Govind Complex, 212, IInd Floor, Zone-I M.P. Nagar, Bhopal-462011. Mob :0755-2552405 E-mail id : casanjaykmishra@gmail.com
112	M/s M.C. Bhandari & Co.	4, Synagogue Street, 2nd Floor, Suit No. 205, Kolkata-700 001. Mob : 033-22426077. E-mail id : mcbncokol@gmail.com
113	M/s B.N. Kedia & Co.	507, Swapna Siddhi, Akurli road, Near Railway Station, Kandivali (East), Mumbai-400101



		Mob : 9322506170. E-mail id : kediaca@gmail.com
114	M/s Sarath & Associates	4th floor, Maas Heights, H. No. 8-2-577/B, Road No. 8, Banjara Hills, Hyderabad-500 034 Mob : 91-40-23354322. E-mail id : info@sarathcas.in
115	M/s Kishore & Kishore	Flat No. 9, 1st Floor, Ansari Market (Opp Ram Mandir), Daryaganj, New Delhi-110002. Mob : 91-11-23277041 E-mail id : kishoreca@hotmail.com
116	M/s MSPR & Co	No 5B, 4th Floor, Imperial Towers, Beside Ameerpet Metro Station, Ameerpet-500016, Hyderabad -TG Mob : 040-23747444. E-mail id : msprco@gmail.com
117	M/s Gopal Sharma & Co.	G-2, Golden Palace, L-2-A, Krishna Marg, C-Scheme, Jaipur, Rajasthan . Mob : 9829032565. E-mail id : casharmagautam@gmail.com
118	M/s Chaturvedi & Shah LLP	714-715, Tulsiani Chambers, 212, Nariman Point, Mumbai - 400 021. Mob : 91-22-41638500. E-mail id : dnc@cas.ind.in
119	M/s V. R. Associates	8, Jadish Chand Bose Marg, Lalbagh, Lucknow - 226001 Mob : 91-522-2231750. E-mail id : v.r.associates@hotmail.com
120	M/s L.S. Nalwaya & Co.	122, Sher-E-Punjab, Mahakali Caves Road, Opp. St. Dominic Savio High School, Andheri (E) Mumbai-400093 Mob : 91-22-62266999. E-mail id : lsnc@rediffmail.com
121	M/s Jagdish Chand & Co.	H-20, Green Park Main, New Delhi- 110016 Mob : 011-26533626. E-mail id : mail@jcandco.org
122	M/s UCC & Associates LLP	1315, Ansal tower, 38, Nehru Place, New Delhi-110019 Mob : 8800411355. E-mail id : info@uccglobal.in
123	M/s Dhawan & Co.	312, Wegmans House, 21, Veer Savarkar Block, Shakarpur, Vikas Marg, Delhi-110 092 Mob : 011-42445310. E-mail id : dk@dhawanco.com
124	M/s J. N. Gupta & Co.	621, Satyamev Eminence, Science City Road, Sola, Ahmedabad, Gujrat-380060. Mob : 9001893895. E-mail id : jnguptaca@icai.org
125	M/s J.K.Sarawgi & Co.	91, Siddhartha Enclave, Near Ashram Chowk, New Delhi-110014. Mob : 011-42828734. E-mail id : delhi@jksco.in
126	M/s Khandelwal Kakani & Co.	8, Johari Palace, 1st Floor, 51 M.G. Road, Indore-452 001 Mob : 0731-2518269. E-mail id : info@cakkc.in
127	M/s Vinod Ajay & Associates	D-85, East of Kailash, New Delhi-110065 Mob : 91-11-26444419. E-mail id : vinod@vinodajay.com
128	M/s Shiv & Associates	103,105 Ajanta Market , Plot 1 Patparganj, Delhi, 110092 Mob : +91-11-41510116. E-mail id : info@cashiv.in
129	M/s V. K. Ladha & Associates	36, Dravid Marg, Kshir Sagar Colony, Ujjain, MP - 456001 Mob : 9827081499. E-mail id : iadha@vkladha.com
130	M/s S.B.Billimoria & Co. LLP	One International Center, Tower-3, 32 Floor, Elphinstone Mill Compound, Senapati Bapat Marg, Elphinstone(W), Mumbai, MH- 400013. Mob : 91-124-6792000 E-mail id : jagarwal@deloitte.com
131	M/s J. Gupta & Co. LLP	YMCA Building, 25 Jawaharlal Nehru Road, Koikata-87 Mob : 8369863961. E-mail id : jgupta.co.ca@gmail.com
132	M/s Lochan & Co.	B-1, Dharma Apartmets, Indraprastha Extension, New Delhi 110 092. Mob : 91-11-22721859 E-mail id : sharad.agarwal@lochanco.com
133	Raghu Nath Rai & Co.	9, Mathura Road, Jangpura 'B' New Delhi-110014



		Mob:- 91-11-24372181/82 E-mail id : admin@nr.in
134	M.K. Aggarwal & Co.	30, Nishant Kunj, Pritampura, Delhi – 110034 Mob : 9899997699/9810064176 E-mail id : atul@mkac.in
135	SBA and Company	206, Diamond Trade Centre, Diamond Colony, New Palasia, Indore-452001 Mob : 93000999960 E-mail id : vikas_jain_ca@hotmail.com
136	Gokhle & Sathe	304/308/309, Udyog Mandir No. 1, 7-C, Bhagoji Keer Marg, Mahim, Mumbai-400016 Mob : N.A. E-mail id : N.A.
137	A K Salampuria & Associates	1st Floor, Above MICA sales, Exhibition Road, Patna- 800001 (Bihar) Mob : 9835224585/7631327558 E-mail id : info@aksalampuria.com
138	Laldash & Co.	Plot No. 1882, 2nd Floor, Nilakantha Nagar, Unit-8, Bhubaneshwar- 751 012 Mob : 9937020638 E-mail id : dashbijaya62@hotmail.com
139	A.H.P.N. & Associates	487/40, 2nd Floor, Gopal Tower, Near Metro Station, Peeragarhi New Delhi-110087 Mob : 9810343503 E-mail id : ngaoffice@gmail.com
140	S Jaykishan	12, HO-Chi Minh Sarani, Suite No. 2D, 2E & 2F, 2nd Floor, Kolkata-700071 Mob : 91-33-40035801 E-mail id : info@sjaykishan.com
141	Keshri & Associates	1G, Madan Mohan Burman Street, Kolkata-700007 Mob : 8961320590 E-mail id : keshariandassociates@gmail.com
142	Sarda & Pareek LLP,	598, 3rd Floor, Mahavir Apartment, M. G. Road Vile Parle East Mumbai 400057 Mob : 91-22-26101124/26 E-mail id : spca@sardapareek.com
143	V. V. Bhalla & Co.	Sodian Street, Ferozpur City, Ferozpur, 151 001 Mob : 9779688588 E-mail id : vvbhalla@yahoo.com
144	Anand and Ponnappan	No. 46B. 4th Floor, Krishnan Complex, South Boag Road, T. Nagar, Chennai-600017 Mob : 044-24343251/61 E-mail id : anpchennai@aandpca.com
145	M. Mehta & Co.	C 01, President Tower, Madhumilan Square, Indore-452001 (M.P.) Mob : 9826294918/9302531713 E-mail id : audit@mmehtaco.com



146	KGRS & Co.	17th Floor, Flat No. 13, 33A, J.L. Nehru Road, Kolkata West Bengal, India Pin-700071 Mob : 9007064061 E-mail id : kanchan@kgrs.in
147	Anil Mihir & Associates	430 & 431, 4th Floor, Esplanade One Mall, 721, Rasulgarh, Bhubaneswar-751010 Mob : 7004003919/9437030925 E-mail id : anilmihir@gmail.com
148	S. K. Misra & Gujrati	C-203, Indosam 75, Sector-75, Noida 201 301 Mob : 9717592075/9899128275 E-mail id : partners.skmg@gmail.com
149	P L Tandon & Co.	Westcott Building, Ist Floor, 37/17, The Mall, Kanpur 208 001 Mob : 9839911865 E-mail id : office @pltandon.com
150	Rao & Emmar	No. 204, 205, Ramanashree Arcade, M G Road Bengaluru- 560001 Mob : 8050078815 E-mail id : info@raoemmar.com
151	PSD & Associates	324 3rd Floor, Ganpati Plaza M.I. Road Jaipur-302001 Mob : 91-141-2389181/9929097300 E-mail id : sharmapsd@yahoo.com
152	Patnaik & Co.	Mahatab Road, P. O Buxi Bazar Cuttack-753001, Odisha Mob : 9437206262 E-mail id : patco1975@gmail.com
153	Surinder Mahajan & Associates	74, Vijay Nagar, Jalandhar-144001 Mob : 9876602774 E-mail id : surinder@surindermahajan.com
154	M. Bhaskara Rao & Co.,	5-D , Fifth floor, Kautilya, 6-3-652, Somajiguda, Hyderabad-500082 Mob : 040-23311245/23393900 E-mail id : mbr_co@mbrc.co.in
155	Khicha & Prabhu Kesavan	530, Iind Floor, Vysial Street, Coimbatore 641 001 Mob :91-44-26611252/45859843 E-mail id : knpchenai@gmail.com
156	Suresh Surana & Associates LLP	308-309, A-Wing, Technopolis Knowledge Part, Mahakali Caves Road, Andheri (East), Mumbai 400093 Mob : +91-22-22875770 E-mail id : emails@ss-associates.com
157	Bhuta Shah & Co. LLP	901, Regent Chambers, Nariman Point, Mumbai-400021 Mob : 9314660221 E-mail id :pawan.pareek@bhutashah.com
158	Ratan Rathi & Co.	Krishna Nidhi, Near Natraj Garden, Khamgoan-444303 Mob : 9422180005 E-mail id : rattan_rathi@rediffmail.com
159	GURU AND JANA	41, Patalamma Temple Road, Basavanagudi, South End Road, Bangalore-560004. Mob : 8042202020 E-mail id : ananthprasad@gurujana.com



160	MSKA & Associates	602, 6th Floor, Raheja Titanium, Western Express Highway, Geetanjali Railway Colony, Ramnagar, Goregaon(E), Mumbai 400 063 Mob : 9833310329 E-mail id :mayankvijayjain@mska.in
161	B. M. Chatrath & Co. LLP	21, Hemanta Basu Sarani, Centre Point, 4th Floor, Room No. 440, Kolkata 700 001 Mob : 9949310001/9100339151 E-mail id : bmchderabad@gmail.com

