



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

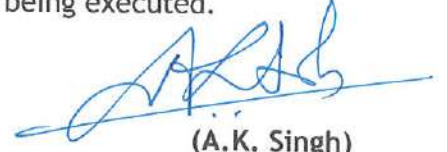
Subject: Empanelment of Chartered Accountants Firms for appointment as Statutory Auditors/Additional Auditors/Concurrent Auditor for all PPP projects being undertaken by NHAI - reg.

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



		<p>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</p>	
5	Goa	M/s Vinod Singhal & Co LL	Maharashtra Karnataka
6	Gujarat	<p>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</p>	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. Perival & 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>



		<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. Periwai & 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 I, 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
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50	V.K. Dhingra & CO	E-1/ 15, Jhandewalan Extension, Delhi 110055 Phone # +91- 011- 23528511, e-mail- info@vkdc.com
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