



सत्यमेव जयते

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)

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

Dated: 14.11.2022

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 14.03.2022.

With the approval of Competent Authority, names of 46 eligible Chartered Accountants firms have been added to the existing list of 86 CA firms. With this addition, total 132 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 132 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.


(B.M Rao) ---
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

Annexure - I

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	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	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 M/s SBA & Company M/s A.D.B. & Co. M/s APAS & Co. LLP M/s J. N. Gupta & Co.	Uttar Pradesh Madhya Pradesh AP/Telangana Maharashtra Odisha Jharkhand



		M/s V. K. Ladha & Associates M/s J. Gupta & Co. LLP	
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. Periwai & CO M/s Gianender & Associates M/s G.K. Sureka & CO M/s PIPARA & CO LLP M/ s DOOGAR & Associates M/s Komandoor & Co. LLP	Haryana Uttar Pradesh



		<p>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.</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 Chhajer & Associates 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</p>	<p>Rajasthan Madhya Pradesh Maharashtra</p>



		<p>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</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 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</p>	<p>Himachal Pradesh Punjab Rajasthan Uttar Pradesh Delhi</p>
8	Himachal Pradesh	<p>M/s Raj Har Gopal & CO M/s APRA & Associates LLP</p>	<p>Jammu & Kashmir, Punjab, Haryana</p>



		M/s Gianender & Associates M/s J.K.Sarawgi & Co.	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.	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. Dandekar & 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 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	AP/Telangana Maharashtra Kerala Tamil Nadu Goa
12	Kerala	M/s J Singh & Associates M/s Komandoor & Co. LLP	Karnataka Tamil Nadu



		M/s Vinod Singhal & Co LLP M/s J. N. Gupta & Co.	
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 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	Goa Gujrat Madhya Pradesh Karnataka AP/Telangana Chhattisgarh



		<p>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</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. Chhajer & 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 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</p>	<p>Gujarat Rajasthan Uttar Pradesh Maharashtra Chhattisgarh</p>
15	Odisha	<p>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</p>	<p>West Bengal, Jharkhand Chhattisgarh AP/Telangana</p>
16	Punjab	<p>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</p>	<p>Himachal Pradesh Haryana Jammu & Kashmir Rajasthan</p>



		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	
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 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	Punjab Haryana Gujarat Madhya Pradesh Uttar Pradesh
18	Tamil Nadu	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	AP/Telangana Karnataka Kerala



		<p>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</p>	
19	Uttarakhand	<p>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.</p>	<p>Uttar Pradesh Himachal Pradesh</p>
20	Uttar Pradesh	<p>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</p>	<p>Uttarakhand Himachal Pradesh Haryana Delhi Rajasthan Madhya Pradesh Jharkhand Bihar</p>



		<p>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.</p>	
21	West Bengal	<p>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</p>	<p>Bihar Odisha Jharkhand</p>
22	North East Region	<p>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.</p>	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@skagrwal.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- snco@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 700016. 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
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