

भारतीय कंटेनर निगम लिमिटेड
(रेल मंत्रालय का नवरत्न उपक्रम)
(उत्तरीक्षेत्र)

अंतर्देशीय कंटेनर डिपो
तुगलकाबाद, नई दिल्ली-110020

दूरभाष- 26368100 CIN: L63011DL1988GOI030915



Container Corporation of India Ltd.
(Navratna Undertaking of Ministry of Railways)

(Northern Region)

Inland Container Depot
Tughlakabad, New Delhi-110 020

Telephone: 26368100

"Think container, think CONCOR"

कॉन/आ.ले./नियुक्ति/NR-Re/2019-20

दिनांक : 15-July- 2019

To,

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विषय: Invitation for quotation for appointment of Internal Auditor for FY 2019-20(July'19 to March'20), 2020-21 & 2021-22 for Northern Region.

Ref: Your Participation in CONCOR Expression of Interest (EOI) No. CON/IA/APPOINTMENT /10/I/2014-15

महोदय,

In continuation to above referred EOI, in which you had participated, Container Corporation of India Ltd. {CONCOR} hereby invites quotations from your firm for carrying out internal audit of its **Northern Region** for financial years 2019-20(Jul'19 to March'20), 2020-21 and 2021-22. You are requested to kindly go through the terms and conditions, technical eligibility criteria and documents required to be furnished as per **Annexure 'A'**.

The offer must be made for a consolidated fee (i.e., fee and all expenses including travel, boarding and lodging, etc.) in the format enclosed as per **Annexure 'B'**. List of terminals falling under the administrative control of region with turnover for FY 2018-19 and estimated man-days required to complete the audit based upon past experience has been indicated at **Annexure 'C'**. This information is indicative only and final assessment will have to be done by you before quoting the professional fee. For any further information with regard to address of the terminals and activities carried out by CONCOR, please refer to CONCOR's website **www.concorindia.co.in**.

निगमित कार्यालय : कॉनकॉर भवन, बी-3 मथुरा रोड, अपोलो अस्पताल के सामने, नई दिल्ली 110 076

दूरभाष : 011-41673093/94, /95 & 96 फैक्स : 011-41673112

Corporate Office : CONCOR Bhawan, C-3, Mathura Road, Opp. Apollo Hospital, New Delhi-110 076

Tel: 011-41673093/ 94/ 95 & 96 Fax: 011-41673112



Annexure – 'A'

1. Terms & Conditions:

1. CONCOR reserves the right to verify/confirm all documentary evidences submitted by the bidder(s) in support of their eligibility criteria. **Each page of the bid documents should be duly signed by the authorized signatory of the Firm with official seal affixed.**
2. Appointment shall be initially for a period of one (1) year, which may be renewed for further two (2) years at the sole discretion of CONCOR after review of performance.
3. CONCOR reserves the right to accept or reject any or all requests for appointment without assigning any reasons thereof.
4. CONCOR reserves the right to cancel or annul the appointment process at any stage and call for fresh appointment.
5. CONCOR reserves the right to avail services of any item in any task from sources other than those empanelled with CONCOR.
6. The firm shall bear all costs associated with the preparation and submission of its response and CONCOR in no way will be responsible or liable for these losses, regardless of the conduct or outcome of the appointment process.
7. Mere submission of technical cum financial bid does not, in any way, constitute guarantee for allotment of audit assignment.
8. The firms/partners shall not in any case be disqualified under the provisions of Companies Act and/or no action shall be pending against the firms/partners by the disciplinary committee of the Institute of Chartered Accountants of India/Institute of Cost Accountants of India.
9. Appointment of the firms/partners shall not have been terminated on any earlier occasion.
10. Internal audits would be conducted on quarterly basis and payment of audit fees thereof would also be made on a quarterly basis after completion of audit, submission of reports thereon and acceptance of the same by CONCOR.
11. No communication will be sent by CONCOR in respect of firms who have not been selected for appointment.
12. The bid(s) shall remain valid for a period of 120 days from the date of opening.
13. As CONCOR is a listed Company, the appointed firm shall comply with all statutory and regulatory requirements applicable including Insider Trading Regulations, etc.
14. The appointed firm shall conduct the audit by following the best principles, practices and standards in the field as applicable from time to time.

- 15. The firm which refuses to take up the assignment after their appointment as Internal Auditors will be debarred from participating in all future assignments of CONCOR and necessary intimation about their such action would be given to the Institute of Chartered Accountants of India (ICAI)/ Institute of Cost Accountants of India (ICMAI), as the case may be.'**

2. Technical Eligibility/Qualification Criteria:

The firm should fulfil the following eligibility criteria and shall provide documentary evidence towards the following:-

1. The firm should have a minimum average annual turnover of Rs.25 lakhs in last three consecutive financial years. i.e., 2015-16, 2016-17 & 2017-18.
2. The firm should be empanelled with C&AG of India for FY 2018-19.
3. The firm should have at least Five (05) partners and adequate staff strength of minimum Four (04) to Six (06).
4. **The prospective firm should have full-fledged office in Delhi/NCR for easy co-ordination with Northern Regional office of CONCOR.**

3. Documents to be submitted by the firm:

The firm qualifying under the above criteria should submit documents in support of the eligibility criteria as mentioned above along with some additional documents mentioned as under:

1. A covering letter addressed to coordinating officer on the official letter head of the firm duly signed by authorized signatory.
2. Power of Attorney on a non-judicial stamp paper of Rs.100/-in favour of the person signing the bid documents. POA shall be signed by all the partners.
3. Certification of Empanelment of firm issued by the C&AG for FY 2018-19.
4. Declaration regarding partners and staff strength comprising the following information:
 - a. Details regarding names and membership no. along with proof of membership (Associate/Fellow)} of partners.
 - b. Details of staff (Qualified, Semi-qualified and Article Assistant) strength.
5. Annual turnover for last three consecutive financial years i.e., 2015-16, 2016-17 & 2017-18 duly certified by another Chartered Accountant Firm along with Balance Sheets/Statement of Profit & Loss.
6. Proof for registration under Goods and Service Tax.
7. Copy of PAN card.
8. Confidentiality Certificate as per **Annexure-'E'**.
9. A certificate shall be submitted declaring that:

- a.** The information furnished is complete and entirely true and correct to their best of knowledge & belief and nothing has been concealed.
- b.** That they have read and understood the terms and conditions and shall abide by the same and are acceptable.

In case any information/document is found as untrue/misleading, CONCOR may take necessary action, including penalizing/black-listing of the firm/member, as it may deem fit.

Annexure 'B'

Performa for quoting internal audit fee for financial years 2019-20(July'19 to Mar'20), 2020-21 and 2021-22 in respect of Northern region

Description	Amount FY 2019-20 (INR) (Jul'19 to Mar'20.)	Amount FY 2020-21 (INR)	Amount FY 2021-22 (INR)	Total Amount (INR)
Internal Audit Fee (Consolidated Fee i.e., fee inclusive of all expenses including travel, boarding and lodging etc.)				
Amount (in words)				

Note: Goods and Service Tax will be payable as applicable.

Authorized Signatory

Name of the firm with official seal

Annexure – 'C'**Basic information in respect of Northern region**

Sl. No.	Name of Coordinating Officer with address of Regional Office	Total Turnover for FY 2018-19 (INR Crore)	Expected Annual Man-days	Number of Terminals
1	Ashutosh Jha (AM-F&A) Container corporation of India Ltd, ICD, Tughlakabad, New Delhi-110020	1463.66	450	*Regional Office:01 Terminals :16 *AdhocUnits :07 Total :24

Notes:

- (1) For details of terminals, please login to <http://www.concorindia.co.in/regionlist.aspx>
- (2) No. of terminals may increase during the contract period.
- *(3) Audit activities in respect of Regional Office & Adhoc Units will be centralised at Regional Office

Annexure –D

Auditor's scope of work and format of reporting

S. No	Items	Auditor's Check points	Auditor's Comments
1.	Executive Summary	1. All internal auditors shall submit a consolidated executive summary for Corporate Office/Regions giving terminal-wise breakup stating the level of criticality (high/medium/low) against each observation.	
2.	Review of Systems	1. Whether the financial and operating systems have been reviewed to check the efficacy of internal checks and controls. 2. Whether the procedure and flow of documents in each department are in line with the standard operating procedures. 3. Whether functional areas have been checked and system in-efficiencies reflected thereon. 4. Whether corrective follow up action has been initiated, once the inefficiencies reflected on functional areas have been accepted by the management.	
3.	Performance & System Audit	1. Whether the operating systems {ETMS, DTMS, CCLS & MAXIMO etc.}, HR system {RAMCO} and financial system {ORACLE, CSDM} are working effectively. 2. Provide a detailed report on financial and operational performance of the units.	
4.	Revenue	1. Whether income has been properly accounted for in the books of accounts. 2. Whether income has been realized/collected in terms of the extant public tariffs/circulars. 3. Whether records in connection with operating revenue have been properly maintained. 4. Whether any revenue waivers have been made in violation of the Delegation of Powers. 5. Whether proper realizations have been made towards dishonoured bank instruments. 6. Whether rent for office space allotted to various agencies has been realized on regular basis.	
5.	Cash & Bank	1. Whether CMS is operating effectively at units/regional offices. 2. Whether banks are adhering to the contractual terms of CMS, providing timely credits and transfer of funds to Corporate Office. 3. Whether bank reconciliation statements have been checked and unexplained debits/credits are reported.	

		<ol style="list-style-type: none"> Whether instances of late deposit of cash/cheques by the units/regional offices have been identified and the same are reported. Whether cash realized at the cash counters has been reconciled with the reports generated from the operating systems. Whether guidelines issued by corporate office with regard to electronic payments have been duly complied with. Conduct a surprise check for tallying physical cash with the records once in each quarter. 	
6.	Payment to Handling & Transportation Contractors and Surveyor	<ol style="list-style-type: none"> Whether bills raised by the contractors/surveyors have been checked against job orders issued, work done statement & terms of agreement. Whether records in connection with payments made to H&T contractors & surveyors have been properly maintained. Whether penalties have been imposed, wherever required in terms of the agreement. 	
7.	Payment to Contractors/ Suppliers	<ol style="list-style-type: none"> Whether bills raised have been checked in respect of terms specified in the LOI/Agreement. Whether deviation in quantities, completion period etc. is properly authorised. Whether records in connection with payments made to contractors/suppliers have been maintained properly. Whether penalties have been imposed, wherever required in terms of the agreement. 	
8.	Bank Guarantee/Security Deposits	<ol style="list-style-type: none"> Whether Bank Guarantees obtained from the contractors are of correct value as per the agreement accounted for correctly in the books of accounts and kept in safe custody. Whether Security Deposits have been deducted from the contractor bills as per the agreement and accounted for correctly in the books of accounts. Whether Bank Guarantees have been confirmed by the issuing bank and whether their validity is checked on continuous basis. 	
9.	EMDs	<ol style="list-style-type: none"> Whether EMDs collected are as per Tender Agreement and have been accounted for correctly in the books of accounts. Whether EMDs of successful bidders are transferred to SD Account on timely basis. 	
10.	Payment to Railways	<ol style="list-style-type: none"> TMS Payment: <ol style="list-style-type: none"> Whether the payments made from TMS to Indian Railways are as per system generated reports and are reconciled on regular basis. To submit a consolidated annexure of excess debits at all the terminals under a Region. Payment other than TMS: <ol style="list-style-type: none"> Whether the manual payment(s) made to Indian Railways on account of Land Licence Fee & Stabling Charges etc. are as per the extant circulars and whether the same have been deposited timely. 	

11.	Inter-Unit Accounts	<ol style="list-style-type: none"> Whether debits/credits between the regions, units and corporate office are being exchanged timely. Whether such debits/credits are duly supported by necessary approvals etc. 	
12.	Contracts & Purchases/Expenses	<ol style="list-style-type: none"> Whether the entire process related to contract management starting from tendering to award of tenders is completed as per the prevailing Delegation of Powers. Whether all purchases have been made strictly as per the Purchase Manual and prevailing Delegation of Powers. Whether all expenses have been incurred strictly in compliance with Delegation of Powers, Policies and Circulars issued from time to time. 	
13.	Establishment	<ol style="list-style-type: none"> Whether the rules and procedures laid down in respect of establishment matters such as Salary, Reimbursement, Medical Attendance Rules, Travelling & Daily Allowances, Entertainment Entitlements, Leaves & various types of advances have been duly complied with. Whether the masters in respect of HR and Payroll functions are updated regularly. 	
14.	Statutory Obligations	<ol style="list-style-type: none"> Whether statutory obligations on CONCOR with respect to TDS, WCT, PF, ESI, Custom Duty and Property Tax etc. are duly complied with. 	
15.	GST	<ol style="list-style-type: none"> Whether GST Input Credits have been availed by regions/corporate office as per the extant rules and whether proper records for such credits have been maintained. Whether GST liability has been discharged as per the due dates. Whether state-wise GST Returns have been filed as per the due dates. To verify the accuracy of state-wise GST Returns filed by regions/corporate office. 	
16.	Internal Financial Controls (IFCs)	<p>All Regional Internal auditors shall submit a separate report on Internal Financial Controls (IFCs) on quarterly basis to Corporate Office (CO). Internal Auditor appointed for CO will then submit a consolidated IFC report on the Company to the management.</p> <ol style="list-style-type: none"> To comment on the laid down Internal Financial Controls (IFCs) and their adequacy & operating effectiveness. Here, IFC means the policies and procedures adopted by the company for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, safeguarding of its assets, prevention and detection of frauds & errors, accuracy & completeness of the accounting records and timely preparation of reliable financial information. To comment upon adequacy & operating effectiveness of IFCs over financial reporting. 	
17.	Auction	<ol style="list-style-type: none"> Whether provisions laid down in Customs Act, 1962 with regard to auction of un-cleared cargo 	

		<p>have been duly complied with.</p> <ol style="list-style-type: none"> Whether NOC from customs has been obtained for uncleared cargo/containers for undue long period. Submit a consolidated annexure for the region giving terminal-wise breakup mentioning details of uncleared cargo/containers awaiting NOC. Whether revenue on account of auction of cargo has been accounted for properly. 	
18.	Claim & Court cases	<ol style="list-style-type: none"> To submit an up-to date consolidated annexure of all claims & court cases pending at the units/regional offices/corporate office in the prescribed format. 	
19.	Previous compliance	<ol style="list-style-type: none"> To verify compliance of previous audit reports and report on non-compliances, if any. 	
20.	Assets availability & utilization	<ol style="list-style-type: none"> Whether equipments owned by CONCOR have been properly utilized and are not kept idle for undue reasons. 	
21.	Physical Verification of Fixed Assets & items of stores	<ol style="list-style-type: none"> To perform physical verification of stores and spares at periodic intervals. To physically verify the title deeds of properties (land & building) falling under the control of respective regions/corporate Office. To verify whether Fixed Assets Register and other records have been maintained by regional offices/corporate office as per the prevalent CARO rules. To report any discrepancies observed on above account and whether the same has been dealt properly in the books of accounts. 	
22.	Capitalization	<ol style="list-style-type: none"> To verify capitalization of fixed assets in corporate office/regional offices books of accounts with capitalization statement, completion certificate provided by the user department and contract register etc. To verify capitalization of fixed assets {civil nature} of value of Rs.5 lakhs or more being monitored by corporate office and transferred to regional offices on completion. 	
23.	Others	<ol style="list-style-type: none"> Whether every cash/bank/journal voucher has been checked for supporting documents and authorisations etc. Whether the books of accounts have been reviewed. To give remarks thereon, if any. Whether schedules related to outstanding liabilities, advances, sundry creditors and sundry debtors etc. have been reviewed. Whether proper and regular monitoring of old outstanding dues (both receivable and payable) is being done. Whether records of receipt and issue of materials in stores are checked. Whether any containers have been detained for undue long periods on part of CONCOR. Whether physical Form 16A duly generated from TRACES in due reconciliation with the books of accounts have been received by corporate office/regional offices and whether the same have been properly reflected in Form 26AS. 	

		<p>8. Whether "Work in Progress" is being properly monitored by the management.</p> <p>9. Whether terminal access charges from private train operators are being recovered as per the terms and conditions of the agreement with them.</p>	
24.	Performance of JVs	1. Internal Auditor at Corporate Office (CO) shall submit a report on performance of Joint Ventures (JVs) on quarterly basis.	
25.	Exception Report	1. To submit an exception report with respect to deviations and non-compliances from prevalent rules/procedures/guidelines/instructions/ circulars issued by Corporate Office/Regional Offices in respect of points not covered above.	
26.	Extent of checking (percentage) for each activity	1. The extent of checking for each activity should be 100%.	
27.	Man-days spent	1. The auditors shall mention the no. of man-days spent by partners, qualified chartered accountant and article assistant(s).	

CONFIDENTIALITY AGREEMENT

Confidentiality Agreement: The Firms shall submit a Confidentiality Agreement with CONCOR to undertake:

- a. to use the Confidential Information solely for the purpose of the study report;
- b. to keep the Confidential Information in strict confidence;
- c. to keep confidential and not disclose to anyone the fact that the Confidential Information has been made available or the extent, nature or status of any discussions or negotiations which are taking place or have taken place between the Bidder or its Affiliates and CONCOR or its Affiliates in connection with the purpose to complete the study report;
- d. not, without the prior written consent of CONCOR, to disclose the Confidential Information furnished to it to anyone other than its Representatives who have a legitimate need to know the Confidential Information in order to perform their duties relating to the purpose to complete the study report;
- e. so far as is possible to keep separate all Confidential Information from all documents and other records of the Bidder.

("Confidential Information" means any and all data, reports, records, correspondence, notes, compilations, studies and other information disclosed directly or indirectly by CONCOR and/or its Affiliates or any of their Representatives, agents, or advisers to the Bidder or its Affiliates or any of their Representatives agents or advisers relating to or in any way connected with CONCOR or any Affiliate of CONCOR or any of their business activities actual or proposed including the study report to be carried by the Bidder whether such information is disclosed orally, in writing, in machine readable form or by any other means, regardless of whether such information is identified as confidential, and includes, without limitation, any information ascertainable by inspection by the Bidder or its Representatives.) The Agreement will be drafted by CONCOR and the selected Bidder on the guidelines of Commercial Terms & Conditions and the scope of work.

Signature along with Official Seal

The "scope of work and format of reporting" is enclosed at **Annexure 'D'**. The same may be subject to revision in case of any change in the activities of the Company, provisions of the statute and fresh instructions from the Audit & Ethics Committee and Company management from time to time.

Your technical cum financial bid must be furnished in a sealed envelope super scribed as "Quotation for appointment as internal auditors of **Northern Region** for FY 2019-20(July'19 to Mar'20), 2020-21 and 2021-22".

The following Terms and Conditions may kindly be noted:-

1. The firms are requested to quote their rates separately for the financial years indicated in the Performa/Format.
2. The rates must be quoted both in words and in figures. In case of any discrepancy noticed in the rates in words and figures, the rates quoted in words would be considered.
3. Goods and Service tax will be paid as applicable.
4. Evaluation of financial quotes would be based on the total cumulative amount quoted for FY 2019-20 (July'19 to Mar'20), 2020-21 and 2021-22 subject to fulfillment of technical eligibility criteria by the firm. However, in case of similar quotes from two or more firms, the firm with higher average annual turnover will be given preference.
5. Conditional offer will not be accepted and CONCOR reserves the right to reject the bid.

Your technical cum financial bid must reach coordinating officer of the regional office as per '**Annexure-C**' latest by 25.07.19, 11.30 hrs. Bid submitted at any other office of CONCOR would not be entertained. Quotations will be opened in front of the bidders or their authorized representatives (carrying authorization letter signed by any one partner of the bidding firm), who wish to attend the same, on the same day at 12.30 hours. Quotations received through fax/e-mail will not be accepted. In case of any query or any additional information is required, the same can be obtained from the coordinating officer.

Yours faithfully,
For, Container Corporation of India Ltd.,

(Raghu Kumar)
Dy.General Manager(F&A)

Encl:-Annexure-A, B, C, D & E



List of firms from which are under Empanelment

S. No	Name	Correspondence Detail
1.	M/s DMRN & Associates	DMRN & Associates 152, Kirti Nagar, Sector 15 Part I, gurgaon-122001 (Haryana) Ph: 0124-4114919, 4382941, 9911283111
2.	M/s Y. TIRUPATHAIAH & CO.	Y. TIRUPATHAIAH & CO. #2-2-1130/24/1/B/4, 2 nd Floor Indian Bank Building Shivam Road, New Nallaakunta Hyderabad-500044 Ph No. 040- 32994688,27660993,9347052788
3.	M/s D. K. Jamvar & Co.	D. K. Jamvar & Co. G003 Sundaram 1A CHS Ltd Raheja Complex, Behind Times of India, Malad (E), Mumbai-400097 Mob. 9820743341
4.	M/s S. P. Chopra & Co.	S. P. Chopra & Co. 31-F, Connaught Place New Delhi -110001 Tel: 91-11-23313495-6-7
5.	M/s Kumar Chopra & Associates	Kumar Chopra & Associates B-12 (G.F), Kalindi Colony, Near Maharani Bagh New Delhi – 110065 Ph# 91 011 41627363, 011-26913033
6.	M/s NGS & Co. LLP	NGS & Co. LLP 309, Vidhyapati, 17, Race Course Road Indore 452003 Tel 4037700, Fax 0731-4245077, e-mail: indore@ngsco.net
7.	M/s Beldi & Associates	Beldi & Associates Beldi Nilayam, 6-3-609/195, Anandnagar Khairatabad, Hyderabad-500004 Tel: 040-23394274, E Mail beldica1988@hotmail.com
8.	M/s G. Natisan & Co.	G. Natisan & Co. "Champak Mahal" # 7/1, fourth Street, Abhiramanpuram Chennai 600018 Ph# 9443070401
9.	M/s K. Munusami & Co.	K. Munusami & Co. No. 241, Plaza Centre, 129 G N Chetty Road, Chennai-600006 Ph# 044-28269919

10.	M/s S. B. Khabra & Co.	S. B. Khabra & Co. "Metro Towers" 3-5-378/1, 1st Floor Vithalwadi 'X' Roads, narayanguda Hyderabad 500029 Ph# 9866141414
11.	M/s D. K. Chahajera & Co.	D. K. Chahajera & Co. Nilhat House 11, R.N Mukherjee Road Ground Floor, Kolkata 700001 Ph# 22306106/22133179
12.	M/s Agrawal Subodh & Co.	Agrawal Subodh & Co. 301, Victory House, 3 rd Floor, 1, Ganesh Chandra Avenue, Kolkata 700013
13.	M/s Ponraj & Co.	Ponraj & Co. Trade Centre 108, wallajan Road Chennai 600002 Ph 28549953
14.	M/s Anoop Agarwal & Co.	Anoop Agarwal & Co. 14- Saket Nagar Lachhipur, PO Gorakhnath Gorakhpur 273015 Ph# 0551-2260692, 2260693 Fax 0551-2260708 E Mail aacogkp@sancharnet.in
15.	M/s Biswas Dasgupta Dutta & Ray	Biswas Dasgupta Dutta & Ray 10, government Place (East), Room No 21, First Floor EZRA Mansion Esplanade Kolkata 700069 Ph# 22309582, 22435561
16.	M/s M. C. Jain & Co.	M. C. Jain & Co. 4701/21-A Ansari Road, Daryaganj New Delhi 110002, Ph# 2328-0102, 2325-4375 Fax 2325-4375
17.	M/s K. K. Soni & Co.	K. K. Soni & Co. 130(FF) Sarojini Market New Delhi 110023 Ph# +919011- 24673254, 26880876, 26874930
18.	M/s D.C.G. & Co.	D.C.G. & Co. 17 LGF, Defence Enclave, Vikas Marg, Delhi 110092 Tel # +9111 45874445, +91 120 412 1822 Mob +91 9810093722
19.	M/s Sadana & Co.	Sadana & Co. 109 Vishal Chambers Sector 18, Noida 201301 Ph 0120 2510287, 91 9811226268

20.	M/s Manmohan Singh & Co.	Manmohan Singh & Co. Chartered Accountants Appt. No. 6016, 6 th Floor, 16 th Avenue, Tower-C, Near Gaur International School, Gaur City-2, Greater Noida West- 201306-UP
21.	M/s Parikh Shah Chotalia & Associates	Parikh Shah Chotalia & Associates 412, Sur Sarthi Complex Opp Central Bank Ambawadi Circle, Ahemdabad 380006 Ph# 91(79) 40023325
22.	M/s Elangovan & Co.	Elangovan & Co. Vasavi Towers 2 nd Floor 15 Annamalai Lay-Out Erode-638011 Ph# 0424-2216121,9843064444
23.	M/s V. D. Tiwari & Co.	V. D. Tiwari & Co. 201, Mahavir Bhawan, Najafgarh Road, Comm. Complex, Opp. Milan Cinema, Karampura, New Delhi 110015 Ph# 011-25920096, 45734000, 65164460
24.	M/s K.K. Goel & Associates	K.K. Goel & Associates 204, A. J. Chambers, Street No. 4, Naiwala, Karol Bagh, New Delhi – 110005 Ph# 011-28759712, 28754827 9873012036, 9871485786
25.	M/s Gupta Nanda & Co.	Gupta Nanda & Co. 20-A, LIG Flats, Near Cambridge School, Rajouri Garden, New Delhi - 110027
26.	M/s R. Shah & Co.	R. Shah & Co. 432, Jasmine, New Minal Residency, J.K Road, Bhopal 462023
27.	M/s K. Gopal Rao & Co.	K. Gopal Rao & Co. New No. 21, Moosa Street, T. Nagar, Chennai - 17
28.	M/s S. K. Mittal & Co.	S. K. Mittal & Co. Chartered Accountants Mittal House, E-29, South Extension Part II New Delhi 110049
29.	M/s Dharam Raj & Co.	Dharam Raj & Co. R-24/10, First floor, Rita Block Vikas Marg, shakarpur Delhi 110092 Tele fax- +91-11-22469410,

		+91 98113-27272
30.	M/s SCM Associates	SCM Associates Chartered Accountants WZ 139B, II nd Floor, Naraina, Ring Road, New Delhi - 110028 Ph# +91 11 25771453, 25776238
31.	M/s Ajay K. Agrawal & Associates	Ajay K. Agrawal & Associates Chartered Accountants 803, Shakuntla Building 59 Nehru Place, New Delhi 110019 Ph# 011 26280224, 26280223
32.	M/s Rao & Narayan	Rao & Narayan Chartered Accountants Flat No 6, Sreenivas Appartments, Rajbhavan Road, Hyderabad 500082 Ph# 9848051686
33.	M/s Jain Chopra & Company	Jain Chopra & Company Chartered Accountants 105, Jyoti Bhawan, Commercial Complex, Dr. Mukherjee Nagar, Delhi-110009 Ph# 27652776, 27652091
34.	M/s G. R. Daga & Co.	G. R. Daga & Co. Chartered Accountants Sri Balaji Complex 14, Veerappa Street, 2 nd Floor, Chennai 600079 Ph# 25367422, 944407423
35.	M/s S. Srivastava & Co.	S. Srivastava & Co. Chartered Accountants 104-105, 37/19(I) S. M Palace Opp. RBI First Floor, The Mall, Kanpur 208001 Ph# 0512- 2354933, 9839101533
36.	M/s Kishore & Kishore	Kishore & Kishore Flat No. 9, Ist Floor Ansari Market (Opp. Ram Mandir) Daryaganj, New Delhi 110002
37.	M/s Komandoor & Co.	Komandoor & Co. Chartered Accountants I-504, Divya Shakthi Complex, 7-I-58, Dharamkaran Road, Ameerpet, Hyderabad 500016, Telegana Ph# 91 40 23751300, 23741400
38.	M/s KRA & Co.	KRA & Co. H1/208, Garg Tower, Netaji Subash Place, Pitampura, New Delhi 110034

		Ph# 011-47082855
39.	M/s Manohar Chowdhary & Associates	Manohar Chowdhary & Associates Chartered Accountants A-19, PWO Housing Complex Sector 43, Gurgaon, Haryana 122001 Ph# 91 124 404 4821
40.	M/s SSRPN & Co.	SSRPN & Co. 10Laxmi Vyankatesh Apartement, Telephone Exchange Square, Central Avenue Road, Nagpur 440008 Ph# 2735479, 6549611, 9096040349
41.	M/s S. N. Mukherji & Co.	S. N. Mukherji & Co. Chartered Accountants 1B, Old Post Office Street, Emerald House, #rd Floor, Kolkata 700001
42.	M/s M. Bhaskara Rao & Co.	M. Bhaskara Rao & Co. Chartered Accountants 5-D, Fifth Floor, "Kautilya" 6-3-652, Somajiguda Hyderabad 500082 Ph# 040-23311245 23393900
43.	M/s Natraj Associates	Natraj Associates No 288 TTK Road Alwarpet Chennai 600018 Ph# 24990207
44.	M/s KASG & Co.	KASG & Co. Chartered Accountants Suite No 5c, 5 th Floor "GAjraj Signature" 5A, Sadanada Road Kolkata 700026 Ph# 033 40068520
45.	M/s Arora & Choudhary Associates	Arora & Choudhary Associates Chartered Accountants 8/28, WEA Abdul Aziz Road Karol Bagh New Delhi 110005 Ph# 011 28750794, 28750796
46.	M/s Niranjana & Narayan	Niranjana & Narayan Chartered Accountants 103 Surabhi Nest House No 3-6-361/16, Street No. 20 Himayatnagar, Hyderabad 500029 Ph# 9849554040
47.	M/s B. Mukherjee & Co.	B. Mukherjee & Co. 30B Ramkamal Street Kolkata 700025 Ph# 9433883100

48.	DELETED	DELETED
49.	M/s J. Gupta & Co.	J. Gupta & Co. Chartered Accountants 12, Waterloo Street Kolkata 700069 Ph# 22485923 22484665
50.	M/s Raj K. Sri & Co.	Raj K. Sri & Co. Chartered Accountants E 16 Sector 3 Noida 201301 Ph# 0120-2522184, 4223832 Mob 9811277755
51.	M/s Laxmi Tripti & Associates	Laxmi Tripti & Associates Chartered Accountants Aapapura Jawahar Chowk Pratibha Building Durg 491001Ph# 8462033333
52.	M/s AAJV and Associates	AAJV and Associates Chartered Accountants Sco 7 First Floor, 5R/1, Near HDFC Bank, B.K Chowk, NIT Faridabad 121001 Ph# 0129 4077624, 4007624
53.	M/s Agarwal & Saxena	Agarwal & Saxena Chartered Accountants 510-511, City Centre, 63/2, The Mall Kanpur 208001
54.	M/s Ramamoorthy (N) & Co.	Ramamoorthy (N) & Co. Chartered Accountants 4-1-1229, "GULSHAN MANZIL" Bogulkunta Hyderabad 500001
55.	M/s P. C. Ghadiali and Co. LLP	P. C. Ghadiali and Co. LLP Chartered Accountants 207, Arun Chambers, Tardeo Mumbai 400034 Ph# 91-22-43335000/23534638
56.	M/s TACS & Co.	TACS & Co. Chartered Accountants A-1, Indraneel Apartments Opp. Collector's Office Civil Lines, Nagpur 440001 Ph# 0712-2567193, 9970058079
57.	M/s SBA Associates	SBA Associates Chartered Accountants 27 Mirza Galib Street 5 th Floor Kolkata 700016
58.	M/s Ashok Chhajed & Associates	Ashok Chhajed & Associates Chartered Accountants 22, 2 nd floor, City centre, Nr. Swastik

		Char Rasta, Navrangpur, Ahemdabad 380009 Mob# 9426492930
59.	M/s Pipara & Co.	Pipara & Co. Chartered Accountants Ahmedabad 380006 Ph# 91 79 403730370 9825120930
60.	M/s Maheshwari & Associates	Maheshwari & Associates Chartered Accountants 8B Middleton Street, 6A Geetanjali Kolkata 700071 Ph# 91 3322298936/6758/3237/4473
61.	M/s Amit Ray & Co.	Amit Ray & Co. Chartered Accountants 709-710, Ankur Chamber II 6, Bhikaji Kama Place New Delhi 110066
62.	M/s Roy Ghosh & Associates	Roy Ghosh & Associates Chartered Accountants 545, GT Road (South) 4 th Floor, Room No. 410 Howrah 711101 Ph# 033 2638-0907/6682/0404
63.	M/s A. R. Krishnan & Associates	A. R. Krishnan & Associates Chartered Accountants SF 2 Lokesh Tower No 18 Kodakmbakam High Road Nungambakkam, Chennai Ph# 044-28272555
64.	DELETED	DELETED
65.	M/s Hingorani M. & Co.	Hingorani M. & Co. Chartered Accountants 35, Netaji Shubash Marg, Darya Ganj, New Delhi 110002 Ph# 011 30180800
66.	M/s Maheshwari & Co.	Maheshwari & Co. Chartered accountants 10-+11 Third Floor, Esplanade Building, 3, AK Naik Marg(Bestain Road), Next to New Empire Cinema, Fort, Mumbai 400001
67.	M/s PVRN & Co.	PVRN & Co. Formerly Pradeep Jindal & Co. Chartered Accountants 2936/43, Beadon Pura, saraswati Marg Karol Bagh, New Delhi 110005 Ph# 28723207, 28726055
68.	M/s M. C. Bhandari & Co.	M. C. Bhandari & Co. Chartered Accountants Address not Readable

69.	M/s Talati & Talati	Talati & Talati Chartered Accountants Ambica Chambers, Near Old high Court Navrangpura, Ahemdabad 380009
70.	M/s Karthikeyan & Jayaram	Karthikeyan & Jayaram Chartered Accountants No 142, Alagesan Road Saibaba Colony, Coimbatore 641011 Ph# 0422-2447759, 4385850
71.	M/s Jain Chowdhary & Co.	Jain Chowdhary & Co. Chartered Accountants 104- Model residency, B.J Marg, Jacob Circle, Mahalaxmi, Mumbai 400011 Ph# 022-23002921
72.	M/s C. K. Prusty & Associates	C. K. Prusty & Associates "Netaji Subash Villa" 18, Karunamoyee Ghat Road, Flat -3c, 3 rd Floor, Kolkata- 700082 Ph# 099-2420 2487/3249 8437, 8981077708
73.	M/s K. G. Somani & Co.	K. G. Somani & Co. 3/15, Asaf Ali Road New Delhi 11002 Ph# 011-23252225, 23277677
74.	M/s G. K. Kedia & Co.	G. K. Kedia & Co. Chartered Accountants 2044/6, Chitra Gupta Road, Chuna Mandi, Pahar Ganj, New delhi 110055 Ph# 23562244
75.	M/s Sarkar Gurumurthy & Associates	Sarkar Gurumurthy & Associates 35, CR Avenue, 3 rd Floor, Kolkata- 700012 Ph# 033 2211 3034/0397
76.	M/s Agarwal A. Kumar & Associates	Agarwal A. Kumar & Associates Chartered Accountants #3505, Sector 32-D, Chandigarh 160030 Ph# 91 9814406375
77.	M/s Shyam S. Gupta & Company	Shyam S. Gupta & Company Chartered Accountants C 55, Ground Floor, Vivek Vihar, Delhi 110095 Ph# 22151040, 22144557, 43012384
78.	M/s Grover Lalla & Mehta	Grover Lalla & Mehta Chartered Accountants 90/20, Malviya Nagar, New Delhi 110017
79.	M/s GSV & Co.	GSV & Co.

		Chartered Accountants 507, 5 th Floor, Madhuban Building 55, Nehru Place New Delhi
80.	M/s J. Kala & Associates	J. Kala & Associates 504, Rainbow Chambers, Near MTNL Exchange, SV Road, Kandivali (W), Mumbai 400067 Ph# 28625129/5153 9820010113
81.	M/s Bansal R. Kumar & Associates	Bansal R. Kumar & Associates Chartered Accountants G-7 & G-8, Namdhari Chambers 9/54 Desh Bandhu Gupta Road Karol Bagh, new delhi 110005 Ph# 23678326, 23516768
82.	M/s Rama K. Gupta & Co.	Rama K. Gupta & Co. Chartered Accountants 8, New Chandra Nagar, Behind GDA, Kherapati Road, Gwalior (M.P) Ph# 0751-2456166, 9425112778
83.	M/s V. Ravikumar & Associates	V. Ravikumar & Associates Chartered Accountants B/4-6, "Shree Apartments" Plot No. 2 Khare Town, Dharampeth, Nagpur 440010 Ph# 9011893938, 9422106518
84.	M/s Indra D. Narayan & Co.	Indra D. Narayan & Co. Chartered Accountants 165, Vinoba Puri, Lapat Nagar- II New Delhi 110024 Ph# 29837399, 29832137
85.	M/s KPRK & Associates	KPRK & Associates 282 Chitle Marg Opp. State Bank of Travancore, Dhantoli, Nagpur 440012 Maharashtra Ph# 9422806383
86.	M/s J. N. Mittal & Co.	J. N. Mittal & Co. Chartered Accountants J-85, 2 nd Floor, Gulati Complex, Rajouri Garden, New delhi 110027 Ph# 25454601, 55423054
87.	M/s Agarwal Anil & Co.	Agarwal Anil & Co. Chartered Accountants L-2, South Extn. -II New Delhi 110049 Ph# 9811710203

88.	M/s V. Senthilnathan & Co.	V. Senthilnathan & Co. Chartered Accountants Plot No. 1633, II Floor, "H" Block, 13 th Main Road, Anna Nagar (West) Chennai-600040 Ph# 044-42057597
89.	M/s PVAR & Associates	PVAR & Associates WZ 248, Plot No. 7 2 Nd Floor Inderpuri New Delhi 110012
90.	M/s Anand & Ponnappan	Anand & Ponnappan Chartered Accountants 46 B, South Boag Road, T Noagar, Chennai 600017
91.	M/s Singh Ray Mishra & Co.	Singh Ray Mishra & Co. Chartered Accountants 101, Maruti Apartmnet, Plot No. B-5, Gurudwara Road, Mandawali I. P Extension Delhi 110092 Ph# 011-22476150
92.	M/s ASAP & Associates	ASAP & Associates Temple complex, Shiv Mandir, Tilak Bridge, New Delhi 110001 Ph# 23371637-937
93.	M/s R. Venkatakrishnan & Associates	R. Venkatakrishnan & Associates Chartered Accountants "Rangas", 1/4, Fourth Main Road, R.A Puram, Chennai 600028
94.	M/s Garg & Associates	Garg & Associates Chartered Accountants 201, Anned, Dimple Arcade, Asha Nagar, Thakur Complex, Kandivali (East), Mumbai 400101 Ph# 022-32252257
95.	M/s Sandeep Pawan Jain & Associates	Sandeep Pawan Jain & Associates Chartered Accountants 105, Roots Tower, Plot No 7, Laxmi Nagar District Centre, Laxmi Nagar, Delhi 110092
96.	M/s Prem Gupta & Company	Prem Gupta & Company Chartered Accountants 4, Shivaji Marg, Najafgarh Road, New Delhi 110015 Ph# 011-25422417
97.	M/s Rajneesh Gupta & Co.	Rajneesh Gupta & Co. Chartered Accountants DA-4B, II nd Floor , (Opp. Nathu sweets), Main Vikas Marg, Shakarpur, Delhi 110092

		Ph# 011-22448353, 43026453, 9811243053, 9717027070
98.	M/s Chandiwalla Virmani & Associates	Chandiwalla Virmani & Associates Chartered Accountants Dr. Behl House, 2 nd Floor, 13, Daryaganj, New Delhi 110002 Ph# 011-43587399, 9873256600
99.	M/s O. Aggarwal & Co.	O. Aggarwal & Co. H-3/11A, Krishna Nagar, Delhi 110051, Ph# 9891577401
100.	M/s K. S. Choudhary & Co.	K. S. Choudhary & Co. 212, MJ Shopping Centre 3 Veer Savarkar Block, Shakarpur Delhi 110092 Ph# 011-42444729
101.	M/s P. K. Singhal & Co.	P. K. Singhal & Co. Chartered Accountants E 24A, 2 nd Floor, Jawahar Park, Laxminagar, New Delhi 110092 Ph# 011-22013772/73, 9313088386
102.	M/s Rajiv Udai & Associates	Rajiv Udai & Associates Chartered Accountants A 36 1st Floor, Guru Nanak Pura, Near Metro Pillar No. 59, Vikas marg, Laxmi Nagar, Delhi 110092, Ph# 011-22426901
103.	M/s MIR & Associates	MIR & Associates Chartered Accountants 171-Sachivalaya Marg 1 st Floor, Capital Masjid Market Complex Unit 4, Khureda, Bhuaneshwar 751001 Odisha, Ph# 0674-2532510, 09437353693
104.	M/s SVK and Co.	SVK and Co. Chartered Accountants 301, Nipane Chambers, Dharampeth Nagpur 440010 Ph# 0712 2540862
105.	M/s JKA & Co.	JKA & Co. Chartered Accountants II nd Floor, Above Jai Hind Bakery, 11, Sindhi Market, Bhopal Ph# 9826830665
106.	M/s Sushil Jeetpuria & Co.	Sushil Jeetpuria & Co. Chartered Accountants 5 th Floor, Padma Palace, 86, Nehru Place, New Delhi 110019 Ph# 91-11-30605500

107.	M/s Tukaram & Co.	Tukaram & Co. 3-6-69, Flat No 209, Venkatrama Tower Opp. Talwalkarg, Basherbagh, Hyderabad 500029 Ph# 23228086
108.	M/s AMRG & Associates	AMRG & Associates 18A, IInd Floor, North Avenue Road, West Punjabi Bagh, New Delhi 110026 Ph# 011-47322696/97
109.	M/s S. Poddar & Co.	S. Poddar & Co. Chartered Accountants 2, Lal Bazar Street, 2 nd Floor, Room# 201-203, Kolkata 700001 Ph# 22314636
110.	M/s SPMR & Associates	SPMR & Associates Chartered Accountants C-113 (L.G.F) Dayanand Colony, Lajpat Nagar IV, New Delhi 110024 Ph# 91-11-41620022
111.	M/s Nirupam & Associates	Nirupam & Associates Chartered Accountants Rashknola Para, Khardah Dist24 Pgs (N), Kolkata-117
112.	M/s Todi Tulsyan & Co.	Todi Tulsyan & Co. Chartered accountants 602, Luv Kush Tower Exhibition Road, Patna 800001 Ph# 2320211/2320056
113.	M/s Ambika & Isha	Ambika & Isha Chartered Accountants G-3, Satya Residency, D. No. 30-7-33, Dabagardens, Visakhapatnam 530020 Ph# 0891-2745572
114.	M/s L. B. Jha & Co.	L. B. Jha & Co. Chartered Accountants 308, Jolly Bhavan No II, 7 New Marine Lines, Mumbai- 400020
115.	M/s S. H. Bhatiya & Associates	S. H. Bhatiya & Associates Chartered Accountants 2, TREDCO AC Market, 4 th Floor, Tardeo Road, Mumbai 400034 Ph# +91 2243558000
116.	M/s Nimesh Mehta & Associates	Nimesh Mehta & Associates Shop No2, Divine Co-op society, Near Oberoi Mall, film city road, Gurgaon East, Mumbai,

		Maharashtra 400063 Ph# 9969185208/9820325824
117.	M/s Saraf & Chandra	Saraf & Chandra Chartered Accountants No 49/1, 2 nd Floor, Anees Plaza, RV Road, Basavanagudi, Banglore – 560004
118.	M/s UCC & Associates LLP	UCC & Associates LLP Chartered Accountants 1315, Ansal Tower, 38, Nehru Place, New Delhi 110019 Ph# 91-11-66624518, 66624519
119.	M/s Tejraj & Pal	Tejraj & Pal Chartered Accountants 2 nd Lane Extension, Canal Street, Gandhi Nagar, Berhampur 760002 Dist. Ganjam, Odisha
120.	M/s SDP & Associates	SDP & Associates Chartered Accountants 6c, Chowringhee Road, Everest House Flat No 14G, Kolkata 700071 Ph# 30535007-10
121.	M/s R. Devender Kumar & Associates	R. Devender Kumar & Associates Chartered Accountants 205, Blue Rose Industrial Estate, Near Petrol Pump, Western Express Highway, Borivali(E), Mumbai 400066 Ph# 91-22-28543755
122.	M/s L. C. Kailash and Associates	L. C. Kailash and Associates 122-124, NBR House, Near Filmistan, Model Basti New Delhi 110005
123.	M/s Dutta Sarkar & Co.	Dutta Sarkar & Co. Chartered Accountants 7A, Kiron Sankar Roy Road (2 nd floor) Kolkata 700001 Ph# 22481760
124.	M/s Ramraj & Co.	Ramraj & Co. Chartered Accountants No. 65, 4 th Floor, 29 th 'A' Cross, Geetha Colony, 4 th Block, Jayanagar, Banglore 560011
125.	M/s P. Kacker Kapoor & Co.	P. Kacker Kapoor & Co. Chartered accountants 117/H-1/380, Pandu Nagar, Kanpur 208005 Ph# 0512-2212735

126.	M/s R. C. Chadda & Co. LLP	R. C. Chadda & Co. LLP A 27, Vivek Vihar, phase II, Delhi 110095 Ph# 45136004, 9810124112
127.	M/s Brahmayya & Co.	Brahmayya & Co. Chartered Accountants 404, DLF City Court, M. G. Road, Near Sikendarpur Metro Station, Gurgaon
128.	M/s Jain Saraogi & Co.	Jain Saraogi & Co. 1, Crooked Lane, Ground floor, Kolkata 700069 Ph# 2248-4130/5099
129.	M/s Gupta Nayar & Co.	Gupta Nayar & Co. Chartered Accountants Shop No. 44, Park Plaza Market, C.S.C No. 6, Sector 9, Rohini, Delhi 110085 Ph# 27864149, 27867993
130.	M/s K N D & Associates	K N D & Associates Chartered Accountants 502-503, Satyam Apartment, Wardha Road, Dhantoli, Nagpur 440012 Ph# 0712-2444190, 2444191
131.	M/s Keshri & Associates	Keshri & Associates 1 G Madan Mishan Barman Street, Kolkata 700007
132.	M/s Ramanatham & Rao	Ramanatham & Rao Chartered Accountants 302 Kalamansion, 1-2-261, P.B No. 2102, Sarojini Devi Road, Secunderabad 500003 A.P Ph# 040-27814147, 27849305
133.	M/s T. Nagar & Co.	T. Nagar & Co. MS-43, Sector D Aliganj, Lucknow 226024 Ph# 9794065543
134.	M/s Mittal & Associates	Mittal & Associates Chartered Accountants UG15, Modi Arcade, Chopasni road, Nr. Bombay Motors, jodhpur-342001 Ph# 0291-2627707, 9214407707
135.	M/s Lochan & Co.	Lochan & Co. Chartered Accountants B-1, dharma Apartments, Indraprastha Extension, New delhi 110092, India Ph# 011-22723101/1859
136.	M/s R. Arora & Associates	R. Arora & Associates Chartered Accountants 612, Surya Kiran Building, 19, Kasturba Gandhi Marg,

		Connaught Place New Delhi 110001 Ph# 91-11-43550617, 23350617
137.	M/s B. V. Rao & Co.	B. V. Rao & Co. Chartered Accountants FF-1, D No. 49-28-12 Satya Lakshmi Vinavaka Towers, Madhunagar, Visakhapatnam Ph# 2549707
138.	M/s R. M. Associates	M/s R. M. Associates Chartered Accountants 401, City Heart Appartment, Budha Marg Patna 800001
139.	M/s PARY & Co.	M/s PARY & Co. Chartered Accountants A-603, Sector 46 Noida 201301 Ph# 91-9999767040
140.	M/s Satya Prakash Mangal & Co.	Satya Prakash Mangal & Co. Chartered Accountants A2/51, Second Floor, Safdarjang Enclave New delhi 110029 Ph# 9818688200, 9312254987
141.	M/s Batra Deepak & Associates	M/s Batra Deepak & Associates Chartered Accountants 1-B, 1/17, Latika Park, Laxmi Nagar, Delhi 110092 Ph# 91-11-9811445455
142.	M/s L. U. Krishnan & Co.	M/s L. U. Krishnan & Co. Chartered Accountants Sam's Nathaneal Tower, 3-1, West Club Road Shenoy Nagar Chennai 600030 Ph# 26209415
143.	M/s A. John Moris & Co.	A. John Moris & Co. Chartered Accountants #5, Lakshmipuram 1 st street Deivasigamani Road (Near Music Academy) Rovapettah, Chennai 600014 Ph# 7667034935
144.	M/s Vastam & Associates	M/s Vastam & Associates Chartered Accountants A-6/1 Milap Bagar, Uttam Nagar New delhi 110059 Ph# 011-45027839
145.	M/s Ghosh & Pande	M/s Ghosh & Pande

		Chartered Accountants "Mercantile Building" Block A Room No 59 9, Lalbazar Street 2 nd floor Kolkata 700001
146.	M/s Mitra Ghosh & Ray	M/s Mitra Ghosh & Ray Chartered Accountants Room No 5 33/B Lake Avenue Kolkata 700026 Ph# 9830068553
147.	M/s Raj Har Gopal & Co.	Raj Har Gopal & Co. Chartered Accountants 412 Ansal Bhawan, 16 Kasturba Ghandhi Marg, New Delhi 110001 Ph# 011-41520698, 9810133967, 9818088316
148.	M/s T. R. Chadha & Co.	T. R. Chadha & Co. Chartered Accountants B 30 Connaught Place New Delhi 110001 Ph# 91-11-43259900
149.	M/s A. R. & Co.	A. R. & Co. C-1, II nd Floor RDC Raj Nagar, UP 201001 Ph# 0120 6451160
150.	M/s Mookherjee Biswas & Pathak	Mookherjee Biswas & Pathak Chartered Accountants 5&6 Fancy Lane, Kolkata 700001
151.	M/s Reshma & Co.	Reshma & Co. Chartered Accountants C51,RDC Rajnagar Ghaziabad 201002 Ph# 0120 4110788 6540993
152.	M/s Naveen Upadhyay & Associates	Naveen Upadhyay & Associates Chartered Accountants 13 (Basement) Vinoba Puri, Lajpat Nagar II, New Delhi 110024 Ph# 011-29830619, 9911334882
153.	M/s Bandhopadhyaya Bhaumik & Co.	Bandhopadhyaya Bhaumik & Co. Cost Accountants G-16, Bamerjee Para, Kamdahare, Gacia, Kolkata 700084
154.	M/s Vohra Miglani & Associates	Vohra Miglani & Associates Chartered Accountants 37, Nehru Nagar, Model Town Ludhiana 141002 Ph# 0161-5085678, 2452321
155.	M/s Chaturvedi & Co.	Chaturvedi & Co.

		Chartered Accountants Suite No. 523, DLF Tower B Plot No. 11 Jasola New Delhi 110025 Ph# 91-9811028541
156.	M/s Asija & Associates	Asija & Associates Chartered Accountants 1st Floor, 34/5, Gokhle Marg, Lucknow 226001 (U.P) India
157.	M/s Ambalal Patel & Co.	Ambalal Patel & Co. Chartered Accountants 1 st Floor, Sapphire Business Centre, Above SBI Vadaj Branch, Usmanpura, Ashram Road, Ahmedabad 380013 Ph# 079-27556860, 27556870
158.	M/s H. K. Shah & Co.	H. K. Shah & Co. Chartered Accountants 403/404 "SARAP" Building, 4 th Floor, Opp. Navjivan Press, Off Ashram Road, Nr. Income Tax, Ahmedabad 380014 079-2754-4995/2785, 9909919785
159.	M/s Eswaraiah & Co.	Eswaraiah & Co. 6-2-969/304, Intech Residency, Opp. Santhnirankari Bhavan, Kairatabad, Hyderabad 500004 Ph# 040 23393434
160.	M/s Goyal Parul & Co.	Goyal Parul & Co. Chartered Accountants 78 J Extension, 3 rd Floor, Near Guru Ram Dass School, Laxmi Nagar, Delhi – 110092. Ph# (011) 22057847, 22451632 Mr. Praveen Goyal (9811324387)
161.	M/s Yardi Prabhu & Associates LLP	Yardi Prabhu & Associates LLP Chartered Accountants 2, Samadhan, 1 st Floor, Agarkar Chowk, Opposite Railway Station, Andheri (East), Mumbai – 400069. Ph# (022) 67970100-198
162.	M/s Bagaria & Co. LLP	Bagaria & Co. LLP Chartered Accountants 701, Stanford, Above Mahindra Showroom, Junction of Burfiwala Lane & SV Road, Andheri (West), Mumbai – 400058. Ph# (022) 62505600
163.	M/s MGB & Co. LLP	MGB & Co. LLP Chartered Accountants Peninsula Business Park,

		Tower B, 19 th Floor, Lower Parel, Mumbai - 400013. Ph# (022) 61246160
164.	M/s JLN US & Co.	JLN US & Co. Chartered Accountants 415, 4 th Floor, Sunny Mart, New Aatish Market, Gopalpura Bypass, Mansarovar, Jaipur, Rajasthan – 302020. Ph# (077) 37195080
165.	M/s Gianender & Associates	Gianender & Associates Chartered Accountants Plot No. 6, Site No. 21, Geeta Mandir Marg, New Rajinder Nagar, Delhi-110060.
166.	M/s S. K. Agarwal & Company	S. K. Agarwal & Company Chartered Accountants "The Chambers" Suite No. 606-608 6 th Floor, Kasha 1865, Rajdanga Main Road Kolkata 700107 Ph# 033-4008-9902/03/04