

## **PMGSY Rural Roads Project** **Guidelines for Selection of External Auditors**

1 **Objective:** The primary objective of these Guidelines is to assist the NRRDA/SRRDAs to select Private Audit Firms (PAFs) having requisite quality, size and capacity to provide independent opinion on the annual financial statements.

### 2. **Background:**

2.1 The legal agreements for the PMGSY Rural Roads Project entered into between the Government of India and the International Development Association (IDA)/International Bank for Reconstruction and Development (IBRD) requires that the project annual financial statements be audited by independent auditors *acceptable to the Bank*, in accordance with consistently applied auditing standards. Each audit of these financial statements shall cover the period of one fiscal year. The audited financial statements for each period shall be furnished to the Bank not later than six (6) months after the end of the period.

2.2 Bank-financed operations are required to be audited by an auditor who is technically competent and independent. A technically competent auditor is one who is well established and reputable; experienced in auditing entities receiving development assistance; uses procedures and methods that conform to generally accepted auditing practices; has effective quality assurance arrangements in place; and employs adequate staff with appropriate professional qualifications and experience. Auditors of Bank-financed projects should be independent of the entity being audited. The Bank does not accept auditors who also provide consulting services to the implementing.

2.3 The term *acceptable to the Bank* requires that express clearance on the name/s of the auditor/s is required to be obtained by the Borrower from the Bank prior to engagement of the auditors.

### 3. **Planning for the Audits:**

3.1 **Single Auditor:** Each state follow the selection guidelines and selects a single auditor for carrying out the assignment. The selected auditor shall carry out external audit for all the PIU, SRRDA and the State's consolidated annual financial statements for PMGSY.

**3.2. Multiple Auditors following 'Audit Hub' approach:** Based on their geographical locations, the PIUs functioning in the state may be grouped together in 'Audit Hubs'. The PIUs in the state [depending upon the number of PIU's operational in the respective state], shall be divided into hubs; each hub may consist of suitable number (recommended 10 to 15) of PIUs. Separate evaluation process shall be followed for selecting the auditor for each of the hubs. The selected auditor shall carry out independent external audit for all the PIUs grouped under the Hub. Following this principle, one of the auditors may be designated as the 'Principal Auditor'<sup>1</sup> and assigned the task of audit of SRRDA as well as the consolidated State level PMGSY annual financial statements.

---

<sup>1</sup> 'Principal Auditor' means the auditor with responsibility for reporting on the financial information of an entity when that information includes the financial information of one or more components audited by another auditor.

**3.3 Role of the Principal Auditor<sup>2</sup>:** When using the work of another auditor, the principal auditor should ordinarily perform the following procedures: (a) advise the other auditor of the use that is to be made of the other auditor's work and report and make sufficient arrangements for coordination of their efforts at the planning stage of the audit; and (b) advise the other auditor of the significant accounting, auditing and reporting requirements and obtain representation as to compliance with them. Other important points of consideration may include the following:

- The principal auditor should consider the significant findings of the other auditor;
- There should be sufficient liaison between the principal auditor and the other auditor;
- The other auditor may bring to the principal auditors' immediate attention any significant findings requiring to be dealt with at the entity level, adhering to the time table for audit of the component<sup>3</sup>;
- The other auditor should ensure compliance with the relevant statutory requirements.

#### **4. Selection Method:**

Selection is made following the 'Quality and Cost based Selection' [QCBS] as per paragraph 2.1 of the Guidelines: Selection and Employment of Consultants by World Bank Borrower, January 2011. This method uses a competitive process among short-listed firms that takes into account the quality of the proposal and the cost of the services in the selection of the successful firm. The final ranking will be done by applying a weightage of 75 percent and 25 percent respectively to the technical and financial score of each evaluated qualifying Technical and Financial Proposal and then computing the relevant combined total score for each bidder.

4.1 The selection process shall include the following steps:

- (a) Preparation of the TOR;
- (b) Preparation of cost estimate and the budget, and short-listing criteria;
- (c) Advertising;
- (d) Preparation of the short list of consultants;
- (e) Preparation and issuance of the RFP (which should include: the Letter of Invitation (LOI), Instructions to Consultants (ITC), the TOR, and the proposed draft contract);
- (f) Receipt of proposals;
- (g) Evaluation of technical proposals: consideration of quality;
- (h) Public opening of financial proposals;
- (i) Evaluation of financial proposal;
- (j) Final evaluation of quality and cost; and
- (k) Negotiations and award of the contract to the selected firm.

4.5 Evaluation and appointment of the project auditor is done following a two stage process i.e. the Expression of Interest (EoI) stage and the Request for Proposal (RfP) stage. At each stage, the applicant private audit firms are evaluated on pre-determined parameters. In response to the EoI, audit firms may

---

<sup>2</sup> Reference to SA 600 [AAS 10] Using the Work of Another Auditor [effective for all audits relating to accounting periods beginning on or after April 1, 2002].

<sup>3</sup> "Component" means a division, branch, subsidiary, joint venture, associated enterprises, or other entity whose financial information is included in the financial information audited by the principal auditor.

indicate their interest in one or more clusters. Separate shortlists will be prepared and evaluation process shall be followed for selecting the auditor therein for each of the clusters. For this purpose, SRRDA constitutes an Evaluation Committee.

## **5. Roles and Responsibility**

5.1 The primary responsibility for selection, appointment and performance review of the PAF vests with the SRRDA who -

- a. short lists the applicant PAFs based on Expressions of Interest (EoI) submitted by them;
- b. evaluates the Requests for Proposals (RfP) received from the shortlisted applicant PAFs; and
- c. finalizes recommendation and obtain the required approval from the competent authority for the appointment of the selected PAF.

## **6. Preparation of the TOR of the assignment:**

6.1 The Terms of Reference (TOR) for the external audit have been drafted (*refer Annexure I*) in agreement with the Bank and is included in the Supplementary Operational Manual.

## **7 Cost of the assignment:**

7.1 Preparation of a well-thought-through time and cost estimate to ensure that (a) realistic budgetary resources are to be earmarked and that the (b) cost is commensurate with the level of effort required for the assignment. The cost estimate shall be based on SRRDA's assessment of the resources needed to carry out the assignment: experts' time, logistical support, and physical inputs (for example, vehicles, laboratory equipment). Costs shall be divided into two broad categories: (a) fee or remuneration (according to the type of contract used), and (b) reimbursable items, and further divided into foreign and local costs. The cost of experts' time inputs shall be estimated based on a realistic assessment of required expertise. The RFP shall indicate the estimated level of experts' time inputs only [and not the estimated costs] – this will facilitate the interested firms to prepare realistic cost estimates which are commensurate with the level of effort required for the assignment.

Budget for audit costs is to be determined as follows:

- a. Estimating the Man days: The man days required for the assignment (including travel time) are determined considering the following attributes - objectives and scope of the audit; the complexity of the project design; the number and remoteness of the auditable units; and the overall and Financial Management risk assessment of the project. The man days are determined for all positions.
- b. Estimating the per day Fee rate: The guideline recommends estimating per day Fee Rate taking the minimum fee scale recommended by the ICAI as the base. The ICAI fee scale may be amended suitably taking into consideration the attributes of the assignment.
- d. Estimating the Travel Costs: Travel costs are estimated based on the norms prescribed by the Reserve Bank of India for audit of public sector banks. (*refer annexure III*)

Refer *annexure II* for the illustrative method for calculation of the time and cost estimates for the assignment.

## 8 Inviting Expressions of Interest:

8.1 SRRDA calls for EoIs from PAFs through advertisement. The EoI includes information on the required qualifications and experience of the firm, short listing criteria, and conflict of interest provisions. For *standard format for the invitation for EOI*, refer *Annexure IV*. For any PAF to be considered for appointment as external auditors to audit Bank supported projects, it shall meet the Minimum Eligibility Criteria specified below. Failure to satisfy any of the Minimum Eligibility Criteria renders the firm not eligible for the assignment. The mandatory criterions are:

a) Criterion 1: The applicant PAF is **empanelled with the C&AG<sup>4</sup>** in the panel of audit firms eligible for major audits – Refer to Annexures VIIA and VIIB for the list of major auditors for FY2012-13 as empanelled by C&AG Office.

b) Criterion 2: The applicant firm is **Independent of the entity** to be audited.

- The audit firm is not the incumbent Internal Auditor of the project or the PIA.
- No partner of the audit firm or any qualified employee of the firm is related to any member of the Governing Body/Executive Committee/Board of Directors or the Project Director/Managing Director/any Director or any of the senior management (as applicable) of the PIA. Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant.
- Neither the firm nor its Partners or Associates have any interest in the business of the PIA.
- From the time of appointment and for one year after (to be counted from the date of issue of final audit report) the Firm ceases to be Auditor, no other assignment of any kind to the PIA/project (including consultancy) will be accepted, either by the firm or by its partners or relatives of partners of the firm or by its associates.
- The audit will not be done by a person who was either an employee in the project or a partner/employee of the retiring auditor, unless such person is employed with the firm for at least one year.

c) Criterion 3:

The audit firm is not one against which disciplinary orders have been issued by the Public Companies Accounting Oversight Board and these orders are in force. Also, any partner/senior manager of the audit firm is not associated with the audit in any manner if he/she -

---

<sup>4</sup> For quick reference, link to the CAG list 'Firms Qualifying for Major Audit' is : <http://cagofindia.delhi.nic.in/caempanel/empstat.asp>

- has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949; or
- is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board.

8.2 In support of meeting the Minimum Eligibility Criteria, the PAF submits documentation as specified below:

- A self-attested copy of the latest empanelment intimation letter issued by the CAG containing the Unique Identification Number and the score. The PAF confirms that it is included in the panel for large audits (the panel is posted on the CAG website);
- A certificate from the firm to the effect that no partner of the firm has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949 or is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board. In case the firm has such partners, the firm provides details of such partners and certifies that they will not be associated with the audit in any manner;
- A Declaration signed by an authorized partner of the audit firm verifying that the applicant is independent of the entity to be audited that they have no relationship with the entity to be audited (in particular, the auditor should not be employed by, serve as director for, or have any financial or close business relationship with the entity during the period(s) covered by the audit or immediately thereafter for a period of two years);
- A self-attested copy of the latest firm constitution certificate issued by the ICAI (*this certificate shall also act as evidence for verifying the Date of Constitution of the firm*). This certificate should not be older than 30 days as on the date of the EoI.
- A Self certified statement giving the date of establishment of the branch and name of Partner/CA qualified employee in-charge of the firm;
- Additionally, EOIs should ask for sufficient information so that the Borrower may evaluate the auditors' capabilities and eligibility to undertake the assignment.

## **9. Evaluation and Short listing**

9.1 After the scrutiny of the EoI, PAFs who meet the minimum eligibility criteria are further evaluated to arrive at the shortlist of maximum six firms. The NRRDA/SRRDA determines the criteria for short listing of the audit firms in consultation with the Bank and should setup minimum qualifying marks which shall not be less than 65.

9.2 Review by the Bank: NRRDA/ SRRDA submit the short list of qualified audit firms and the evaluation matrix to the FMS along with a draft RfP document (including the audit ToR). The FMS

reviews the process as well as the acceptability of the audit firms short listed and conveys a No Objection or objection/s in all cases through the Task Team Leader. Wherever required, the FMS calls for supporting documents.

## **10. Preparation, submission and evaluation of proposals:**

10.1 The Request for Proposals (RFP) provides all the instructions and information necessary for the shortlisted consultants to prepare their proposals. The RFP shall include (a) Letter of Invitation; (b) Instructions to consultants; (c) Detailed estimates of man-day requirements for the assignment; (d) the Terms of Reference (TOR) and (e) the proposed contract (*refer Annexure III for RFP format*). The selection method will be QCBS as stipulated in paragraph 2 above.

10.2 The NRRDA/SRRDA may use the Simplified Technical Proposal (STP) for the selection of consultants. Four week time to prepare proposals must be allowed. During this period, consultants may seek clarifications on the information contained in the RFP. Consultants must submit their requests for clarifications in writing or by standard electronic means (including facsimile [fax] or e-mail). NRRDA/SRRDA must respond promptly, also in writing or electronically, and send a copy of the query and its response to all short-listed consultants.

10.3 The Evaluation Committee (EC) of NRRDA/SRRDA shall carry out the evaluation of technical proposals. EC members shall be appointed shortly before the deadline for submission of proposals. Three members shall be deemed adequate if the RFP requires consultants to submit a Simplified Technical Proposal (STP). The EC shall use the evaluation criteria and sub-criteria set out in the Data Sheet attached to the RFP. Consultants shall be instructed to prepare their proposals based on the TOR included in the RFP, and proposal responsiveness must be assessed against these TOR. TOR should not be modified after submission of the proposals; such changes could affect the fairness and transparency of the selection process. The EC cannot modify the TOR, evaluation criteria and sub-criteria set out in the Data Sheet.

## **11. Evaluation of technical proposals—quality evaluation:**

11.1 Detailed Technical Evaluation Criteria: The Technical Proposal<sup>5</sup> submitted by the PAFs is evaluated by the PIA on the following criteria-

- a. Specific experience of the audit firm relevant to the assignment;
- b. Description of the Audit Approach, Methodology and Work Plan; (**Error! Reference source not found.**)
- c. **Team composition;**
- d. Key professional staff with their detailed CVs; and
- e. Staffing schedule and staff input for the audit assignment;

The detailed criteria, sub criteria and point system are described in [annexure V](#).

---

<sup>5</sup> Suggested Formats to be developed.

11.2 The minimum qualifying Technical Score is 75. Any proposal scoring less than 75 is duly rejected.

11.3 The EC prepares a technical evaluation report that shall record the scores given to each criterion and sub-criterion, as well as explain the decisions. For each proposal, the report also should indicate technical weaknesses or deviations from the terms set out in the RFP and comment on their acceptability. The technical evaluation report shall be sent to the Bank for review and “no objection.”

11.4 After receiving the Bank’s “no objection” to the technical evaluation report, the Borrower notifies consultants whose proposals did not meet the minimum technical score specified in the RFP or were found to be nonresponsive, indicating that the consultants’ financial proposals will be returned unopened at the end of the selection process. The Borrower simultaneously notifies consultants whose technical proposals were above the minimum technical score (75 marks) and informs them of the date, time, and place set for opening the financial envelopes. Proposals that exceed the indicated budget shall be rejected. The consultant who has submitted the highest ranked technical proposal among the rest shall be selected and invited to negotiate a contract.

11.5 The Borrower shall notify the firm that received the highest total score in the final evaluation of its intention to award the contract to the firm and shall invite the firm for negotiations.

11.6 The objective of negotiations is to arrive at a mutually satisfactory contract between the Borrower and the selected consultants. Under FBS, negotiations should focus only on technical aspects. Negotiation of staff rates is not permitted. Reimbursable are to be paid upon presentation of receipts on actual expenses incurred and therefore are not subject to negotiations.

11.7 After negotiations are completed, the Borrower shall furnish to the Bank, in sufficient time for its review, a copy of the initialed negotiated contract (*refer Annexure IV for performa contract*). If the negotiated contract resulted in substitution of key staff or any changes in the TOR and original proposed contract, the Borrower shall highlight the changes and provide an explanation of why these changes are appropriate and necessary.

## **12 Implementation Control:**

12.1 The SRRDA shall closely monitor the execution of the assignment for the following :

- a) **Quality:** The assignment is being carried out as per the detailed Work Plan submitted at the RFP stage;
- b) **Resource deployment:** The proposed organizational structure for the assignment is being followed. SRRDA should closely monitor that there is no subsequent change in the key professional proposed for the assignment at the RFP stage.
- c) **Timeliness:** Timelines provided in the RfP should be strictly adhered to.

In case of failure on any of the above counts, appropriate remedial actions should be invoked.

**List of Annexure:**

Annexure I:	Agreed Terms of Reference for the assignment
Annexure II:	Guidance on determination of time and cost estimates for assignment
Annexure III:	RBI Rates Applicable for reimbursing travel and out of pocket expenses
Annexure IV:	Format of EoI
Annexure V:	Format of RfP
Annexure VI:	Format of Contract
Annexure VII:	List of Major Auditors for FY 2013-14 as empanelled by the Office of the Comptroller & Auditor General of India



Format for Terms of Reference

**Terms of Reference for Statutory Audit of State Rural Road Development Agencies funded with World Bank Assistance**

---

**Objective:** The objective of the statutory audit of the Financial Statements of the Project is to enable the auditor to express a professional opinion on the financial position of the **(PMGSY project)** carried out by SRRDA, at the end of each fiscal year and of the funds received and expenditures for the accounting period ended March 31, as reported by the Financial Statements.

The SRRDA's accounts (books of account) and the accounts maintained at various PIUs across the State (annexure, provide the basis for preparation of the Financial Statements (which consists of a Balance sheet and a sources and Uses statement in the format as required under the PMGSY accounting guidelines & operational manual) and are established to reflect the financial transactions in respect of the project.

**Scope:** The audit will be carried out in accordance with the relevant national standards of auditing, and will include such tests and controls as the auditor considers necessary under the circumstances. In conducting the audit, special attention should be paid to the following:

- All funds spent by SRRDA, received from Government of India under the said project have been used in accordance with the conditions as laid down in the PMGSY guidelines / Operational Manual / Financial Management Manual and only for the purposes for which the funds were provided.
- All funds have been used in accordance with the relevant financing agreements, with due attention to economy and efficiency, and only for the purposes for which they were provided.
- All expenditure, including procurement of goods and services, have the necessary supporting documentation and have been incurred in accordance with the Government rules and relevant financing agreement.
- All the goods procured and issues are supported by valid receipt and issue documents and are recorded in the stock/ inventory registers and the closing balances worked out correctly. Physical verification of the assets and other inventories would be taken up, as deemed necessary by the auditor.
- Funds transferred to PIUs for incurring expenditure under the project are used for the purposes intended. To establish this, the auditor should visit PIUs and conduct such audit / tests as may be deemed appropriate and necessary for the purposes of the audit.
- The program accounts have been prepared in accordance with consistently applied relevant Accounting Standards/ Rules and give a true and fair view of the financial situation of the Project for the financial year ending March 31 and of receipts and payments for the year ended as on that date.

**Financial Statements:** The financial statements shall include:

- A summary of funds received, showing the grant in aid/ loan ( World Bank financed project ) and funds received from other sources, donors, if any separately;

- A summary of expenditures shown under the main **project categories of expenditures, both for the current fiscal year and accumulated to date; and**
- A Balance Sheet showing accumulated funds of the project, bank balances other assets of the project.

**Time Period for Submission:** The audited financial statements including the audit report should be sent to World Bank within 6 months of closing of the financial year

**Management Letter:** In addition to the audit reports, the auditor should prepare a “management letter” in which the auditor should:

- Give comments and observations, if any, on the accounting records, systems and controls that were examined during the course of the audit;
- Identify specific deficiencies and areas of weakness (if any) in systems and controls and make recommendations for their improvement;
- Report on the degree of compliance with the financial/ control procedures as documented in the financial manual of the project.
- Communicate matters that have come to attention during the audit which might have a significant impact on the implementation of the society; and
- Bring to attention any other matter that the auditor considers pertinent.

The Observations in the Management Letter must be accompanied by a suggested recommendation from the auditors and Management Comments on the Observations/ Recommendations from the Management.

**General:** The auditor should be given access to all legal documents, correspondence, financial manual, notices from the Project Management/ State Implementing Units and any other information associated with the project and deemed necessary by the auditor. The auditor should also familiarize themselves with the procedures laid down in the following publications:

- a) the tripartite agreement on Banking Arrangements, guidelines for banking arrangement codified in the PMGSY Programme Guidelines,
- b) accounting system of PMGSY codified in Accounts manuals of Program Fund and Administrative Expenses Fund,
- c) Financial management and auditing of project financed by the World Bank codified in the NRRDA PMGSY Supplemental Operation Manual,
- d) PMGSY Online Management, Monitoring and Accounting System.
- e) Standard Bidding Document.

The CA firm entrusted the job of audit should deploy personnel who are conversant with Public Works Account System of Central PWD/State PWD at Divisional level. It is also desirable to have at least one team member aware with the procurement system of the World Bank and the states.

**Period of Statutory Audit:** The period to be covered under present RFP would be three financial years, from April 2013 March 2016. The audit will be taken up every year immediate after close of financial year and to be carried out in such a manner that it is completed well before 30<sup>th</sup> September of

that year so that the Project authorities are able to submit the audited financial statement to World Bank before 30th September as required under World Bank Loan Agreements.

It is desirable that the CA firm entrusted the job of audit should deploy some personnel who is conversant with Public Works Account System of Central PWD/State PWD at Divisional level. It is also desirable to have at least one team member aware with the procurement system of the World Bank and the states.

**Role of the Principal Auditor<sup>6</sup>:** When using the work of another auditor, the principal auditor should ordinarily perform the following procedures: (a) advise the other auditor of the use that is to be made of the other auditor's work and report and make sufficient arrangements for coordination of their efforts at the planning stage of the audit; and (b) advise the other auditor of the significant accounting, auditing and reporting requirements and obtain representation as to compliance with them. Other important points of consideration may include the following:

- The principal auditor should consider the significant findings of the other auditor;
- There should be sufficient liaison between the principal auditor and other auditor;
- The other auditor may bring to the principal auditors' immediate attention any significant findings requiring to be dealt with at the entity level, adhering to the time table for audit of the component<sup>7</sup>;
- The other auditor should ensure compliance with the relevant statutory requirements.

---

<sup>6</sup> Reference to SA 600 [AAS 10] Using the Work of Another Auditor [effective for all audits relating to accounting periods beginning on or after April 1, 2002].

<sup>7</sup> "Component" means a division, branch, subsidiary, joint venture, associated enterprises, or other entity whose financial information is included in the financial information audited by the principal auditor.

## (FOR OFFICE USE ONLY)

**Determination of time and cost estimates for the Assignment**

The cost of the assignment should be determined on the basis of estimated personnel time (staff-months or staff hours) required for carrying out the services, taking into account the time required by each expert and the billing rate.

For determining the cost of the assignment the audit fee rate per day has been fixed after taking into consideration the minimum fees rates recommended by the Institute of Chartered Accountants of India (ICAI) for 'Audit Assignments'.

**Minimum Fee recommended by the ICAI<sup>8</sup> for audits \***

Designation	<i>(Per day rates in `)</i>	
	For Metro <sup>9</sup> Cities**	For non-Metro Cities
Principal	7,500	5,000
Qualified assistant	3,750	2,500
Semi qualified Assistant	1,500	1,000
Other assistant	750	500

\* The rates would be amended as and when ICAI revises the scale.

\*\* For units (auditee) located in metro cities.

**Team composition and input days:** The PIA prepares the audit ToR in consultation with the FMS and based on the detailed scope of work, determines the required team composition and the expected input days from the team members:

**Minimum team composition and qualification**

<ul style="list-style-type: none"> <li>• <b>Team Leader/Audit Partner</b> – Partner of the firm who leads the audit assignment and signs the audit report; has minimum post qualification audit experience of 10 years or more.</li> </ul>
<ul style="list-style-type: none"> <li>• <b>Audit Manager</b> – a Partner or CA qualified employee who manages and conducts the audit; has minimum post qualification experience of 5 years or more.</li> </ul>
<ul style="list-style-type: none"> <li>• <b>Qualified Auditors</b> – CAs, who leads the audit teams, conducts field visits and maintains adequate audit documentation; has minimum post qualification experience of at least 1 year with the firm @.</li> </ul>
<ul style="list-style-type: none"> <li>• <b>Other audit staff</b> – for conducting field visits @.</li> </ul>

@ The number of staff depends on the requirements of the audit as assessed by the PIA and FMS.

<sup>8</sup> For ready reference link to ICAI site: [http://www.icai.org/post.html?post\\_id=7252](http://www.icai.org/post.html?post_id=7252)

<sup>9</sup> Metro and non-metro cities as defined by ICAI.

For the assignment, the staff requirement has been worked out on the basis of the mix of skill sets required across the various units to be audited. The detailed calculations for determining the budget for the assignment is as follows:

**Estimated Fee rate:** The fee rates for the assignment have been determined after giving due consideration to complexity of the assignment, taking the minimum rates recommended by ICAI as base.

For the purpose of determining estimated rates for non metro cities, the minimum rates prescribed by the ICAI have been taken.

**Table A: Suggested Rates for the assignment**

Designation	Rate per day in `
	(A)
Principal/Audit Partner	5,000
Audit Manager/Qualified Auditor	2,500
Semi qualified assistant	1,000
Other Assistant	500

**Estimated personnel time:** For the purpose of determining the estimated personnel time (staff-days or staff hours) requirements for each PIU, turnover base scale has been prepared as an illustration [may be calibrated as per requirement of each state] as follows:

Illustrative method

**Table B: Staff time estimate for the assignment (per PIU)**

PIU turnover ( in crores)	Per PIU			SRRDA**
	Turnover I	Turnover II	Turnover III	
	< 1 cr.	> 1 cr. < 5 cr.	> 5 cr.	
<b>Designation</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>	<b>(E)</b>
Principal/Audit Partner	0.5	1	1	2
Audit Manager/Qualified Auditor	3	3	4	5
Semi qualified assistant	0	3	5	7
Other Assistant	3	2	4	6
<b>Total Man days *</b>	<b>6.5</b>	<b>9</b>	<b>14</b>	<b>20</b>

\* One man day is of 8 hrs

\*\* Time estimates for SRRDA also includes the resources requirement for audit of consolidated financial statements.

**Estimated Fee Cost of the Assignment:** Based on the estimated time and the rates the fee component of the assignment is as follows:

**Table C: Estimated Fixed Cost**

<b>Designation</b>	<b>PIU Turnover I</b>	<b>PIU Turnover II</b>	<b>PIU Turnover III</b>	<b>SRRDA &amp; State</b>
	<b>( A )* ( B )</b>	<b>( A )* ( C )</b>	<b>( A )* ( D )</b>	<b>( A )* ( E )</b>
Principal/Audit Partner	2,500	5,000	5,000	10,000
Audit Manager/Qualified Auditor	7,500	7,500	10,000	12,500
Semi qualified assistant	-	3,000	5,000	7,000
Other Assistant	1,500	1,000	2,000	3,000
<b>Total Staff Cost per PIU (in `)</b>	<b>11,500</b>	<b>16,500</b>	<b>22,000</b>	<b>32,500</b>

Notes:

1. Staff time includes travel time.
2. The budgeted fee is net of Service Tax which will be paid in addition to fee at applicable rate.
3. The budgeted fees does not contain any cost relating to travel and related out of pocket expenses which will be reimbursed on the basis prescribed by the Reserve Bank of India (RBI) in respect of audit of public sector banks based on actual time spent on travel. (*refer Annexure III for details*)

## (FOR OFFICE USE ONLY)

**NORMS FOR TRAVEL AND OUT OF POCKET EXPENSE PRESCRIBED BY THE RBI IN CASE OF AUDIT OF PUBLIC SECTOR BANKS (2010-11)**

<b>AS PER RESERVE BANK OF INDIA (RBI) CIRCULAR NO. DBS ARS NO. BC 08/08.92.001/2006-07 DT 6.6.07</b>			
<b>a) Travelling Allowance:</b>			
Proprietors / Partners	I Class Railway fare (air conditioned railway fare wherever they undertake the journey by that class) or Air fare (by economy class) / Actual Cost by Bus / Car / Boat, if the route is not served by rail.		
Qualified Assistants	I Class / A/c II Tier Railway fare (air fare by economy class as special case whenever specifically permitted by Bank) or actual Cost by Bus / Car / Boat, if the route is not served by rail.		
Un-Qualified Assistants			
<b>b) Halting Allowance:</b> The rates of Halting Allowance per diem shall be as under.			
<b>Lodging Charges: (Basic Tariff) (Taxes extra)</b>			
Reimbursement of actual hotel expenses restricting to single room accommodation charges in ITDC			
Hotels subject to the following:			
	<b>Major 'A' Class Cities</b>	<b>Area I Centers</b>	<b>Other Places</b>
Proprietors / Partners (Scale VII) *	6,800.00	3,400.00	3,000.00
* At Delhi, Kolkata, Mumbai, Chennai & Bangalore 25% extra on room tariff payable			
Qualified Assistants (Scale III)	2,400.00	1,600.00	1,200.00
Un-Qualified Assistants (Scale I)	1,600.00	1,200.00	800.00
<b>Boarding Charges:</b>			
Proprietors / Partners	500.00	400.00	325.00
Qualified Assistants	450.00	350.00	313.00
Un-Qualified Assistants	350.00	313.00	275.00
Subject to production of bills. Where no bills are produced or bills produced for part amount only, boarding charges @ 60% of the rates prescribed above will only be paid to cover the boarding and other incidental expenses.			
<b>c) Daily Conveyance charges: (Maximum per day)</b>			
Proprietors / Partners	188.00		
Qualified Assistants	94.00		

Un-Qualified Assistants	75.00
	<ul style="list-style-type: none"> <li>➤ Reimbursable on the basis of self-declaration.</li> <li>➤ In the case of local auditors, if the distance between the auditor's office and Bank's branch is beyond <b>8 km's only</b>, actual conveyance charges not exceeding the above limit may be reimbursed on a self-declaration basis.</li> <li>➤ However, the reimbursement of such expenses shall not exceed 10% of the audit fees payable to the respective Auditors.</li> </ul>
Major 'A' Class Cities	Delhi, Mumbai, Kolkata, Chennai, Bangalore, Hyderabad and Ahmedabad.
Area I Centres	Pune, Kanpur, Nagpur, Jaipur, Surat, Lucknow. Visakhapatnam, Patna, Vadodara, Kochi, Indore, Bhopal, Ludhiana, Coimbatore, Madurai, Agra and Varanasi.

With regard to the reimbursement of travelling/Halting allowance and Daily Conveyance charges, the following may be noted:

- Bank shall call for such details as are considered necessary for verification of bills in this regard and Auditors should furnish such details for verification of the actual expenses.
- Where the Branch Auditors have an Office at the place where the Branches/Offices of the Bank to be audited is situated, they will not be reimbursed TA/HA expenses, except local conveyance charges as mentioned at c ii) above.
- The TA/HA should be kept to the minimum.
- In case of dispute between the Auditors and the Bank regarding settlement of their Bills, Chairman of the Bank shall be the final authority to decide the claims. The Chairman has to satisfy himself that the actual expenses have been incurred by particular auditor and the claims shall be settled keeping in view RESERVE BANK OF INDIA guidelines.
- Branch Auditors shall submit their bills for travelling, halting and local conveyance expenses in the prescribed proforma only (Branch wise). The TA bill should be submitted immediately after the completion of audit.
- Branch Auditors are required to submit a statement signed by the Branch Manager which contains details on, the arrival and departure of the Auditors and the particulars of partners/proprietor/qualified/unqualified assistants of the Audit Firm who attended the Audit and also the duration of their stay at the Branch (as per proforma). Branch Auditors are required to submit this statement duly signed by the Branch Manager along with Travelling Bill, Receipts, Vouchers etc., for reimbursement of the expenditure incurred by them.
- In case the accommodation is not available at the place of Audit, Branch Auditors may stay at the nearest place where accommodation is available and this position may be explained in the Travelling Bills suitably.
- Photocopies of ticket of AC/I class train journey, number of train service etc., /Passenger coupons of Air Tickets / Taxi receipts / Other Receipts as applicable needs to be submitted. If the above conditions are not satisfied **only II class train fare will be paid.**
- Cost of conveyance by Car/Taxi will be considered for payment, only when the route is not served by Rail/Bus. However full justification for travel by Car/Taxi shall be furnished in the T.A. bill.



- When car/Taxi is used as mode of transport, charges will be reimbursed @ Rs. 7.50 ps. per K.M if the Auditor engages taxi (Hired from travel agent and it includes all items) and Rs. 6.00 per K.M. in case auditor uses own vehicle. Distance travelled in K.M.s (Specifically one way or two ways distance) should be invariably mentioned. Taxi bill shall be enclosed. In case own car is used, **petrol bills shall be enclosed. Separate conveyance will not be payable where taxi/car travel is permitted.**
- Travelling and Halting expenses without original vouchers will not be considered for payment.
- Local Auditors should specify the distance from their office to Branch audited, for the purpose of sanctioning local conveyance.
- For total reimbursement as per eligibility, boarding expenses should be fully covered by bills, otherwise only 60% of the prescribed rates, within the eligibility will be paid for the portion of the claim made without bill. **Personal expenses like laundry, telephone bills, postage, photocopy charges etc., shall not be reimbursed.**
- Travel by Car/Taxi will not be permitted if the destination is covered by any mode of public transport system. If the route is partially covered by public transport system, the Auditors are expected to travel in such transport for that portion. Taxi / car will be allowed only for the remaining portion of the travel to the destination where public transport is not available.
- **The Auditor should not draw any advances against their bill from the branches and branches will not be responsible for settlement of their hotel / taxi bills etc.**

**Format for Expression of Interest**

**Invitation for Expression of Interest for External Audit of Pradhan Mantri Gram Sadak Yojana Works Funded by World Bank in -----(name of state)**

.....RRDA an autonomous body of (Name of State), invites Expression of Interest (EOI) from reputed Chartered Accountants firms having head office/branch office in the state and empanelled with C&AG of India, who wish to undertake the work of External audit (Statutory Audit) of Program Implementing Units (PIU) and State Rural Road Development Agency located in the State of -----  
--.

Based on their geographical locations, the PIUs in the state have been divided into \_\_\_ [give number] clusters. One of the clusters will cover the task of audit of SRRDA as well as the consolidated State level PMGSY annual financial statements and the auditor for the cluster designated as the 'Principal Auditor'<sup>10</sup>. Firms may indicate their interest in one or more clusters. Separate evaluation process shall be followed for selecting the auditor for each of the clusters. [The location of various PIUs and the clusters and detailed Terms of Reference for the assignment may be obtained from this office or downloaded from our website (details of Web site)].

Based on the (EOI), firms would be short listed and invited to submit technical and financial offer. The basis of criteria for short listing may be seen from our web site. The process would be quality and cost based selection method. The firms must include in their EOI the following information with documentary evidence:-

1. Date on constitution of firm and turnover<sup>11</sup> of firm from audit and assurance services during last three years;
2. Details of partners, full time staff indicating the nature of specialization, qualifications and experience considering requirements for the current assignment;
3. The general and overall experience during last five financial years of the firms including experience of audit of projects financed by bilateral and multilateral agencies, projects in the same sector, agencies implementing government projects, Public Works Accounts etc.
4. Present location of head office, branch offices with names of Partner/CA in charge of branch.

---

<sup>10</sup> 'Principal Auditor' means the auditor with responsibility for reporting on the financial information of an entity when that information includes the financial information of one or more components audited by another auditor.

<sup>11</sup> Turnover is defined as professional fee earned from audit and assurance services and exclude service taxes and travelling, if billed separately.

The firms must satisfy following criteria failing which they will be summarily disqualified<sup>12</sup>:-

- The applicant is **empanelled with the C&AG** in the panel of audit firms eligible for **major audits**.
- The audit firm is not incumbent Internal Auditor of SRRDA.
- No partner of the audit firm or any qualified employee of the firm is related to any member of the Governing Body/ Executive Committee/ Board of Director or the Project Director/ Managing Director/ any Director or any of the senior management ( as applicable) of the PIA. Relative would mean husband, wife, brother, or sister or any lineal ascendant or descendant.
- Neither the firm nor its Partners or Associate have any interest in the business of the Project.
- From the time of appointment and for one year after (to be counted from the date of issue of final audit report) the Firm ceases to be Auditor, no other assignment of any kind to the Project (including consultancy) will be accepted, either by the firm or by its partners or relatives of the partners of the firm or by its associates.
- The audit will not be done by a person who was either an employee in the project or a partner/employee of the retiring auditor, unless such person is employed with the firm for at least one year.
- The firm is not one against which disciplinary orders have been issued by the Public Companies Accounting Oversight Board and these orders are in force.

The EOI should be delivered at the address given below during working hours ..... hours to ..... hours, on or before ....., 2013 positively. The firm should submit the EOI in an

---

<sup>12</sup> In support of meeting the Minimum Eligibility Criteria, the following documentation should be submitted: (a) A self-attested copy of the latest empanelment intimation letter issued by the CAG containing the Unique Identification Number and the score. The PAF confirms that it is included in the panel for large audits (the panel is posted on the CAG website); (b) A certificate from the firm to the effect that no partner of the firm has been found guilty of professional/other misconduct by the Institute of Chartered Accountants of India under the First or Second Schedule of the Chartered Accountants Act, 1949 or is one against whom disciplinary sanction orders have been passed by the Public Companies Accounting Oversight Board. In case the firm has such partners, the firm provides details of such partners and certifies that they will not be associated with the audit in any manner; (c) A Declaration signed by an authorized partner of the audit firm verifying that the applicant is independent of the entity to be audited that they have no relationship with the entity to be audited (in particular, the auditor should not be employed by, serve as director for, or have any financial or close business relationship with the entity during the period(s) covered by the audit or immediately thereafter for a period of two years); (d) A self-attested copy of the latest firm constitution certificate issued by the ICAI (*this certificate shall also act as evidence for verifying the Date of Constitution of the firm*). This certificate should not be older than 30 days as on the date of the EoI; € SeF certified statement giving the date of establishment of the branch and name of Partner/CA qualified employee in-charge of the firm;

envelope duly sealed marked clearly “Expression of Interest for External Audit of World Bank Assisted PMGSY Projects in ..... (Name of state)”

Name of Officer:

:

Name of Office:

Contact Number:

Email ID:

**Illustrative details of Audit Clusters [to be completed by SRRDA]**

	No of Agencies to be audited	Location Details
Cluster 1	6	PIU1, PIU2, PIU3, PIU4, PIU5, PIU6
Cluster 2	6	PIU7, PIU8, PIU9, PIU10, PIU11, PIU12
Cluster 3		
Cluster 4		
Cluster x [Principal Auditor]		PIU97, PIU98, PIU99, SRRDA, Consolidated for State

**Detailed List of PIUs and Turnover**

	PIU	Turnover [expenditure] in Rs.
	Cluster 1	
1		
2		
3		
4		
5		
6		
	Cluster 2	
7		
8		
9		

10		
11		
12		
99		

**Note:** For the purpose of this exercise, turnover is defined as total expenditure on construction of new roads (completed and in progress) and expenditure on Upgradation of existing roads (completed and in progress).

**Criteria for Short listing at the EOI stage**

Criteria	Weight age %
1. Long standing of the firm	10
2. Turnover of the firm for the last three financial years (FY) from audit and assurances services	15
3. Experience and Association of Partners	15
4. Experience and Association of qualified full time staff (being CAs or Cost Accountants or technically qualified staff relevant to the project)	10
5. Experience of the firm during the last 5 years in audit of Financial Statements/Internal Audit relevant to the assignment	45
6. Presence in the state where project headquarters are located (more than 3 years)	5
<b>Total</b>	<b>100</b>

**Criteria (Detailed) and Scoring Scheme for Short listing at the EoI stage**

<b>Criteria</b>	<b>Scoring</b>	<b>Maximum Points</b>	<b>Documentation</b>
<b>1.Long standing of the firm</b>	1 point for each year of existence <u>over 10 years</u>	10	Date of Constitution of the firm as evidenced from the firm constitution certificate issued by ICAI
<b>2.Turnover</b> of the firm for the last three financial years (FY) from audit and assurances services (“Specified Turnover”)	<ul style="list-style-type: none"> <li>• 15 points for Specified Turnover of Rs. 50 lacs or above in each of the last three FYs;</li> <li>• 8 points for Specified Turnover of Rs. 50 lacs and above in at least two of the last three FYs;</li> <li>• 4 points for Specified Turnover of Rs. 25 lacs and less than Rs. 50 lacs</li> </ul>	15	Self-certified; the PAF will provide the total turnover and the Specified Turnover “Turnover” would mean the professional fee earned excluding service tax and traveling, if billed separately.
<b>3.Experience and Association of Partners</b>	<ul style="list-style-type: none"> <li>• 3 points for each Partner with PQE of 10 years or more with the firm</li> <li>• 2 points for each Partner with PQE of 5 years or more with the firm</li> <li>• 1 point for each Partner with PQE of more than 1 year with the firm</li> </ul>	15	List of Partners with date of qualification and number of years of PQE with the firm supported by the latest firm constitution certificate issued by ICAI
<b>4.Experience and Association of qualified full time staff</b> (being CAs or Cost Accountants or technically qualified staff relevant to the project)	<ul style="list-style-type: none"> <li>• 3 points for each full time staff with PQE of 10 years or more with the firm</li> <li>• 2 points for each full time staff with PQE of 5 years or more with the firm</li> <li>• 1 point for each full time staff with PQE of more than 1 year with the firm</li> </ul>	10	List of full time staff with date of qualification and number of years of PQE with the firm supported by the latest firm constitution certificate issued by ICAI Documentation showing the qualifications and experience of staff other than CAs
<b>5.Experience</b> of the firm during the last 5 years in audit of Financial Statements/Internal Audit of:			List of the clients audited by the firm and signed under the firm name only, giving the date of issue of the audit report and self attested
a.Projects financed by bilateral or multilateral	4 points for each project	20	

<b>Criteria</b>	<b>Scoring</b>	<b>Maximum Points</b>	<b>Documentation</b>
agencies			copies of the appointment letters (only assignments in respect of which audit report has been issued during the last 5 years from date of EoI and pertaining to project as a whole should be included)
b. Projects in the same sector (other than above)	3 points for each project	15	
c. Agencies implementing government projects (other than above)	2 points for each agency	10	
6. Presence in the state where project headquarters is located	<ul style="list-style-type: none"> <li>• 5 points if the head office of the applicant firm is located in the same state as the project headquarters</li> <li>• 3 points if a branch office of the applicant firm is located in the same state as the project headquarters for at least 5 years and headed by a partner of the firm</li> <li>• 1 point if either the branch is in existence for less than 5 years but more than 3 years or is headed by a qualified employee</li> </ul>	5	Latest firm constitution certificate issued by ICAI Date of establishment of the branch and name of Partner/CA qualified employee in charge of the firm
	<b>Total</b>	<b>100</b>	

-----Rural Roads Development Agency  
-----, Government of -----  
-----

**Request for Proposal for conducting External (Statutory) Audit of Pradhan Mantri Gram Sadak (PMGSY) in the ..... State.**

\_\_\_\_\_ Rural Road Development Agency, an autonomous body of \_\_\_\_\_ State, invites sealed bids in **Two Parts** viz. Technical bid and Financial bid from reputed Chartered Accountants, who wish to undertake the work of Statutory (External) audit of Program Implementing Units and State Rural Road Development Agency located in the State of \_\_\_\_\_. The last date of submission of bids is \_\_\_\_\_ 2013 till 3.PM. at \_\_\_\_\_. The same shall be addressed to

NAME  
DESIGNATION  
OFFICE

2. The purpose of this assignment is to provide consultancy services of External (Statutory) audit of PMGSY project in the State including all the PIUs. More details of the services are provided in the terms of references.
3. The following documents are enclosed to enable you to submit your proposals:
  - (a) Terms of Reference (TOR) (Annexure 1)
  - (b) List of PIUs, Clusters (Annexure-II)
  - (c) Form for Price bid (Annexure III Form F-I & Form- F I A )
  - (d) Technical proposal and its evaluation criteria (Annexure IV)
  - (e) A Sample Form of Contract for Consultants' Services under which the services will be carried out (Annexure V).

4. **Background**

4.1 The Government Of India has received a loan/credit of US \$ 1500 million from the International Bank for Reconstruction and Development (IBRD)/ the International Development Association (IDA) for supplementing implementation of PMGSY under Rural Road Project-II (RRP-II) in seven states Viz. Punjab, Himachal Pradesh, Rajasthan, Uttar Pradesh, Uttrakhand, Jharkhand and Meghalaya.

4.2 Expression of Interest (EOI) for Statutory Audit of units in the \_\_\_\_\_ STATE responsible for Implementation of PMGSY was invited from Qualified Chartered Accountant Firms. The firms have now been short listed on the basis of their experience, financial position and other details as called for in the EOI and submitted by interested firms. Request for Proposal (RFP) is now being sent to short listed firms.

5. **Clarification and Amendments to RFP Documents**

- 5.1 You may request for a clarification on any of the RFP documents up to fifteen (15) days prior to the proposal submission date (but prior to pre bid meeting). Any request for clarification must



be sent in writing to the addressed to officer as indicated in para 1 above. These would be clarified at the pre-bid meeting without identifying its source.

## **5.2 Pre-bid meeting**

- 5.2.1 The bidder or his official representative is invited to attend a pre-bid meeting, which will take place on \_\_\_\_\_ at 3.00 pm at .....
- 5.2.2 The purpose of the meeting will be to clarify issues and to answer questions on any matter related to the RFP that may be raised at that stage including the clarifications requested under para 6.1 above.
- 5.2.3 Non-attendance at the pre-bid meeting will not be a cause for disqualification of a bidder.

## **5.3 Amendment to RFP**

- 5.3.1 At any time before the submission of proposals, the SRRDA may, whether at its own initiative, or in response to a clarification requested by a short listed auditor firms, or in response to queries raised at the pre-bid meeting amend the RFP by issuing an addendum. The addendum shall be sent to all short listed Auditor firms and will be binding on them. To give short listed Auditor firms a reasonable time in which to take an amendment into account in their proposals, the SRRDA may at its discretion, if the amendment is substantial, extend the deadline for the RFP submission.

## **6. Submission of Proposals**

- 6.1 The proposals shall be submitted in two parts, viz., Financial Proposal(**Annexure III**) and Technical proposal (**Annexure IV**). The proposals must be sent to the address indicated above and received by the SRRDA not later than the time and date indicated in Para 1 or any extension to this date in accordance with Para 5.3.
- 6.2 The "Technical" and "Financial" Proposals must be submitted in two separate sealed envelopes (with respective marking in bold letters). The first envelope marked "**TECHNICAL PROPOSAL**" should include the description of the bidder's general experience in the field of the assignment, the qualification and competency of the personnel proposed for the assignment in response to suggested Terms of Reference as required(Annexure IV) The first envelope should not contain any cost information whatsoever. The second envelope marked '**FINANCIAL PROPOSAL**' should contain the detailed price offer in Form F-1 and F-1A of Annexure III for the Statutory audit. Both the sealed envelopes should again be placed in a sealed cover which will be received in the office of the SRRDA upto \_\_\_\_\_ hours on \_\_\_\_\_.

**On the outer Envelope "Bids for External Audit of Pradhan Mantri Gram Sadak Yojna (PMGSY) in the .....State" should be clearly mentioned.**

- 6.3 At any time before the submission of Proposal, the SRRDA may amend the RFP by issuing an addendum in writing or by standard electronic means. The addendum shall be sent to all the bidders and will be binding on them. The bidder should acknowledge receipt of all amendments. To give bidders a reasonable time in which to take an amendment into account in their proposals, the SRRDA will, if the amendment is considered as materially substantial, extend the deadline for the submission of Proposal.

6.4 The SRRDA shall not be responsible for misplacement, loss during transit or premature opening of envelope. However, the inner envelopes containing Technical and Financial Proposals is marked or sealed as per Para 5.2, such proposal would be considered even though outer envelope is torn or not sealed.

### **6.5 Instructions to Bidders**

- 6.5.1 The bidder shall bear all costs whatsoever associated with the preparation and submission of their Proposals. The costs might include site visit, collection of information, and if selected, attendance at bid opening and contract negotiations.
- 6.5.2 The SRRDA is not bound to accept any proposal and reserves the right to annul the selection process at any time prior to contract award, without thereby incurring any liability to the bidder.
- 6.5.3 In preparing their proposals, the bidder is expected to examine in detail the documents comprising the RFP. Material deficiencies in providing the information requested may result in rejection of a Proposal.
- 6.5.4 A list of the PIUs and SRRDA (which will be audited) indicating their locations is also enclosed(Annexure II)

### **6.6 Opening of Technical Proposal**

- 6.6.1 An Evaluation Committee (EC) will be constituted by the SRRDA. The Proposals (first envelope containing Technical Proposals only) will be opened by EC in the SRRDA office at \_\_\_\_\_ hours on \_\_\_\_\_. It may please be noted that the second envelope i.e. Financial Proposals containing the Price Bid will not be opened until technical evaluation has been completed and the result approved and notified to all the bidders. The bidder's representatives shall be encouraged to be present at the time of opening of the Technical Proposal. The bidders' representatives, who choose to attend the bid opening proceedings, will sign an Attendance Sheet. They should also bring a letter authorizing them to attend Opening of Technical Proposal.
- 6.6.2 The SRRDA shall notify those bidders whose proposals did not meet the minimum qualifying marks or were considered non-responsive to the Letter of Invitation and Terms of Reference, indicating that their Financial Proposals will be returned unopened after completing the selection process. The SRRDA shall simultaneously notify the bidders that have secured the minimum qualifying marks, indicating the date and time set for opening of Financial Proposals. The notification may be sent by registered letter or electronic mail. The bidder's representatives shall be encouraged to be present at the time of opening of the Financial Proposal. The bidders' representatives, who choose to attend the bid opening proceedings, will sign an Attendance Sheet. They should bring a letter authorizing them to attend opening of Financial Proposals.

## **7. Evaluation of Technical Proposal**

- 7.1 The Technical Proposal will be evaluated on the basis of Evaluation criteria given in Annexure IV. For this purpose requisite information is to be furnished by the firms along with supporting Documents. The Auditor will make his own assessment about adequate number of audit teams required for conducting the audit as per the TOR. Each audit team should comprise of Principal/Audit Partner, qualified Audit Manager, semi-qualified assistants and other audit assistants. Details of personnel in each team should be submitted along with proposal.

### **Staff time estimate for the assignment (per PIU)**

PIU turnover ( in crores)	Per PIU			SRRDA**
	Turnover I	Turnover II	Turnover III	
	< 1 cr.	> 1 cr. < 5 cr.	> 5 cr.	
Designation	(B)	(C)	(D)	(E)
Principal/Audit Partner	0.5	1	1	2
Audit Manager/Qualified Auditor	3	3	4	5
Semi qualified assistant	0	3	5	7
Other Assistant	3	2	4	6
<b>Total Man days *</b>	<b>6.5</b>	<b>9</b>	<b>14</b>	<b>20</b>

\* One man day is of 8 hrs

\*\* Time estimates for SRRDA also includes the resources requirement for audit of consolidated financial statements.

7.2 The evaluation of team shall be done on the basis of CVs. The number of teams to be deployed for audit may be decided by the bidders in consultation with SRRDA based on the number of PIUs, their locations, etc.

### 7.3 Cut off points for qualifying Technical Proposal

Based on the points and criteria as set out for Technical Proposals, all the bidders who have secured **75 or more points\*** shall be treated as successful bidders. Their Financial Proposals shall be opened.

*Note: - In Case the number of successful bidders after technical evaluation is less than three (3), the competent authority of SRRDA may relax the aforesaid cut off criteria of technical bid to qualify top 3 bidders in the Technical Proposals.*

7.4 The EC will record in detail the reasons for acceptance or rejection of the Technical Proposal analyzed and evaluated by it and would recommend the names of Auditor Firm qualified in the Technical Bids to the Competent Authority.

## 8. Opening of Financial Proposals

- 8.1 At the second stage, financial bids of only those bidders who have been declared qualified in the Technical proposal will be opened by the EC. The “Financial Proposal” should be submitted in the Schedule – “Price Bid” in **Form No. F-1**. The Auditor Firm should provide detailed breakdown of Costs Estimates of Services in the format given in **Form No F.-1A (Annexure III)**
- 8.2 Each Financial Proposal will be inspected by the EC to confirm that it has remained sealed and unopened.
- 8.3 The SRRDA’s representatives or member (in EC) will open each Financial Proposal, and initial all the pages except printed document and also circle / initial changes, if any, noticed in the bid at the time of opening of bids. One of the representatives/ member (in EC) will read out aloud the name of the Auditor Firm and the total prices quoted in the Schedule – “Price Bid” of each bidder. The SRRDA’s representatives (in EC) will record this information in writing.
- 8.4 The bidders representative shall be encouraged to be present at the time of opening of Financial Proposal. The bidder’s representatives, who choose to attend the bid proceeding will sign an Attendance Sheet.

## **9. Evaluation of Financial Proposals**

- 9.1 The EC will subsequently review the detailed contents of each Financial Proposal. During the examination of Financial Proposals the EC or SRRDA’s staff and any other person involved in the evaluation process will not be permitted to seek clarification or additional information from any Auditor Firm who has submitted a Financial Proposal.
- 9.2 The Financial Proposals will be checked for computational errors or material omissions and prices will be corrected and adjusted as necessary. In the case of material omissions, the cost of the relevant Financial Proposal will be increased by application of the highest unit cost and quantity of the omitted item as provided in the other submitted Financial Proposals.
- 9.3 The total price (TP) for each Financial Proposal will be determined.
- 9.4 If a discount has been offered in any Financial Proposal, such discount will be applied pro-rata against each item, i.e., each expert’s remuneration and each out of pocket cost item. However, the discount will not apply to the provisional sums items. The Agency reserves the right to reject, at its sole discretions, any or all evaluated Financial Proposals and if necessary call for submission of new Financial Proposals. In order to allow comparison on a common basis, each Financial Proposal will be carefully scrutinized in accordance with the procedure outlined above and total price will be determined. The score for each Financial Proposal was inversely proportional to its Total Price (TP) and was computed as follows:-

$$Sf = 100 \times Fm/F$$

Where:

Sf is the financial score of the Financial Proposal being evaluated

Fm is the TP of the lowest priced Financial Proposal

F is the TP of the Financial Proposal under consideration.

The lowest evaluated proposal received the maximum score of 100 marks.

## **9.5 Ranking of Proposals**

- 9.5.1 Following completion evaluation of Technical and Financial Proposals, final ranking will done by applying a weightage of 75 percent and 25 percent respectively to the technical financial

score of each evaluated qualifying Technical and Financial Proposal and then computing the relevant combined total score for each bidder.

- 9.5.2 A comparative statement shall be prepared by the EC to analyze and select the successful bidder. The bidder obtaining highest score will be selected for award of assignment. This will be approved by the Competent Authority of the SRRDA.

## **10. Confidentiality**

- 10.1 Information relating to evaluation of Proposals and recommendations concerning contract award shall not be disclosed to bidders who have submitted Proposals or to other persons not officially concerned with the selection process until the successful firm has been notified and contract awarded.

## **11. Award of Contract**

- 11.1 After completion of negotiations<sup>13</sup>, the SRRDA shall award the contract to the selected Auditor Firm and promptly notify the other Auditor Firms who had submitted Proposals that they were unsuccessful. The SRRDA will return the unopened Financial Proposals to the unsuccessful bidders who could not qualify for the opening of Financial Bid.
- 11.2 The validity of the proposal shall be for 90 days from the date of opening of the Technical Bid without change in the personnel proposed for the assignment and proposed price. The SRRDA will make its best efforts to select an Auditor within this period.
- 11.3 Auditor will be expected to take-up/commence with the assignment within a month of award of assignment order by the SRRDA and complete it by the stipulated time.
- 11.4 Under the overall guidance of the SRRDA, the Auditor Firm will work directly with the respective PIUs. The Auditor Firm is expected to conduct audit of SRRDA/ PIUs from \_\_\_\_\_ to \_\_\_\_\_ (SRRDA should write the period of assignment of Audit). Performance of the Agency would be reviewed at the end of each year and contract may be extended on same terms and conditions if the auditor firm is willing to do so.
- 11.5 It may be noted that any manufacturing or construction firm, with which the Auditor might be associated with, will not be eligible to participate in bidding for any goods or works resulting from or associated the project of which this audit assignment forms a part.

---

<sup>13</sup> Negotiations are not an essential part of the selection process. As per CVC instructions there should be no post-tender negotiations with L-1. However, if it is felt necessary to conduct negotiations with the selected bidder, negotiation shall include discussions on the TOR, the methodology, staffing, Government inputs and special conditions of the contract. These discussions shall not substantially alter the original TOR or the terms of the contract, lest the quality of the final product, its cost, and relevance of the initial evaluation be affected. The final TOR and the agreed methodology shall be incorporated in "Description of Services", which shall form part of the contract.

Financial negotiations shall only be carried out if due to aforesaid negotiations, there is any change in the scope of work which has any financial bearing on the final prices or of the costs/cost elements quoted are not found to be reasonable. In such negotiations, the selected firm may also be asked to justify and demonstrate that the prices proposed in the contract are not out of line with the rates being charged by the consultants for other similar assignments. However, in no case such financial negotiation should result into increase in the financial cost as originally quoted by the Auditor Firm and on which basis the firm has been called for the negotiation.

11.6 Please note that if you consider that your firm does not have all the expertise for the assignment, there is no objection to your firm associating with another firm to enable a full range of expertise to be presented. However, joint ventures between firms on the shortlist are not permitted except with the prior approval of the SRRDA. The request for a joint venture should be accompanied with full details of the proposed association.

11.7 The remuneration which the Auditor receives from the contract will be subject to normal tax liability as per the Tax Laws. Kindly contact the concerned tax authorities for further information in this regard, if required.

## 12 PAYMENT SCHEDULE

The SRRDA will pay the firm within 30 days of receipt of pre-receipted bills as per details given below

S.No.	Event	% of contract value
1	Completion of Audit of all units	70%
2	Submission of final audit Report	20%
3	Acceptance of Audit report by SRRDA	10%

Note: Contract Value includes Professional Fee plus Service Tax at the prescribe rates.

The above remuneration includes all the costs related to carrying out the services, including overhead and any taxes imposed on the firm

## 13. PENALTY

The Auditor should clearly understand that submission of audit report by stipulated time is of utmost importance. They should plan audit in such a way that in spite of any contingency audit report is submitted before stipulated date viz 30<sup>th</sup> September of respective year. Penalty of ~~12~~12% of contract value for each month or part of month of delay beyond 30<sup>th</sup> September will be levied on contractor.

Name:

Designation

Address

**List of PIUs /SRRDA and their location****Illustrative details of Audit Clusters [to be completed by SRRDA]**

	No of Agencies to be audited	Location Details
Cluster 1	6	PIU1, PIU2, PIU3, PIU4, PIU5, PIU6
Cluster 2	6	PIU7, PIU8, PIU9, PIU10, PIU11, PIU12
Cluster 3		
Cluster 4		
Cluster x [Principal Auditor]		PIU97, PIU98, PIU99, SRRDA, Consolidated for State

**Detailed List of PIUs and Turnover**

	PIU	Turnover [expenditure] in Rs.
	Cluster 1	
1		
2		
3		
4		
5		
6		
	Cluster 2	
7		
8		
9		
10		
11		
12		
99		

**Note:** For the purpose of this exercise, turnover is defined as total expenditure on construction of new roads (completed and in progress) and expenditure on Upgradation of existing roads (completed and in progress).

**APPENDIX-II**

**Form No. F-1 (Refer to Para 8 of RFP)  
Price Bid**

Signature	Designation	No of Man-days	Fee Rate per annum [excluding service tax]	Total
	Principal/Audit Partner			
Audit Manager/Qualified Auditor				
Semi qualified assistant				
Other Assistant				
<b>Total Man days</b>				

**(Authorized representative of Auditor)  
Seal of the Auditor Firm**

**Note:-**

1. The rates quoted are for one year which will be applicable for subsequent years also.
2. Service Tax as applicable on the date of payment will be paid extra by the SRRDA.
3. TDS or other statutory deductions as applicable will be deducted by the SRRDA at the rates notified by Government of India from time to time from each bill.





## Form No. F-1 A (Refer to Para 8 of RFP)

## Break up of Cost Estimate of Services

Sl. No.	Particulars	Amount (Rs.)
1.	Remuneration to staff	
2.	Out of pocket expenses	
3.	Contingency charges	
4.	Total cost estimates	

Signature

(Authorized representative of Auditor)

Seal of the Auditor Firm

**Note:** The amount of total of cost estimate (F-1A) should agree with the total amount written in Price Bid (F-1). In case of discrepancies in the amounts, the amount quoted in Price bid form F-1 would prevail.

## Technical proposal evaluation – Criteria and Scoring Scheme

Criteria	Sub Criteria	Scoring	Max Score	Documentation
Specific Experience of the audit firm relevant to the assignment	<ul style="list-style-type: none"> <li>Experience in audit of projects supported by the World Bank</li> </ul>	2 points for each audit of project supported by the World Bank completed during the last 5 years.	10	Details of such audits completed with copies of appointment letters.
2.Adequacy of the proposed methodology and work plan in responding to the Terms of Reference and Bank requirements	<ul style="list-style-type: none"> <li>Quality of the audit methodology proposed for the assignment</li> </ul>	Refer grid given at the end	25	Detailed Audit Work Plan covers following areas: <ul style="list-style-type: none"> <li>Compliance with PMGSY Guidelines, Accounts manual, Ops Manual</li> <li>For expend on WB contracts, fund utilization in accordance with the project legal agreement/s.</li> <li>Assessment of Internal Control environment;</li> <li>Deposits and Advances</li> <li>Contract management legal requirements</li> <li>Procedure for seeking 'Independent Balance Confirmation' from Banks and contractors;</li> <li>Management Letter preparation;</li> </ul>
	<ul style="list-style-type: none"> <li>Detailed Work Plan meeting the requirement of the assignment</li> </ul>	Adequacy and practicality of the Audit Work Plan suggested for the assignment in achieving the timelines provided in the RfP	5	
	<ul style="list-style-type: none"> <li>Organization and Staffing proposed for the assignment</li> </ul>	1 point for each qualified staff (other than Team Leader and Audit Manager) proposed for the assignment	5	

3.Key professional staff qualifications and competence for the assignment of the Team Leader/Audit Partner	• General experience	• 1 point for every year completed as Partner signing audit reports.	3	Certificate from the Firm listing the entities whose audit reports have been signed by the Partner.
	• Adequacy for the assignment	• 3 points for each audit of project supported by the World Bank conducted either as Audit Partner or as Audit Manager	15	Details of such audits completed with copies of relevant appointment letters and position of the staff in the audit  As above
		• 1 point for each audit of entities working in the relevant sector conducted either as Audit Partner or as Audit Manager	5	Details of such audits completed with copies of relevant appointment letters and position of the staff in the audit  As above
	• Experience in region and language	• 1 point each for knowledge of local language (Reading, Speaking and Writing)	3	
4.Key professional staff qualifications and competence for the assignment separately of the Audit Manager	• General experience	• 1 point for each additional year of PQE beyond 5 years	3	
	• Adequacy for the assignment	• 3 points for each audit of project supported by the World Bank conducted either as Audit Partner or as Audit Manager	15	Details of such audits completed with copies of relevant appointment letters and position of the staff in the audit
		• 1 point for each audit of project supported by other bilateral or multi-lateral agencies (e. g. DfID, ADB, UNDP etc) conducted either as Audit Partner or Audit Manager	5	As above
	Experience in region and language	• 1 point for each audit conducted in the region by the staff post qualification	3	Details of such audits completed with copies of relevant appointment letters and position of the staff in the audit
		• 1 point for each knowledge of local language (reading,	3	

		speaking and writing)		
		<b>Total</b>	<b>100</b>	

**Audit Methodology Evaluation**

<b>S.No</b>	<b>Methodology</b>	<b>Max Score</b>
1	Overall approach to the audit assignment for providing opinion on the project financial statements, the adequacy of internal controls and funds have been utilized for the intended purposes in accordance with the project legal agreement/s and have been correctly reported in the IFR	10
2	Opinion on the compliance with Bank's procurement guidelines.	5
3	.Approach in preparing the Management Letter	5
4	Quality assurance mechanism	5
	<b>Total</b>	<b>25</b>

Sample form of contract for Audit

Subject: **Agreement between SRRDA .....and (Name of Auditor Firm) in respect of Audit of PMGSY Accounts of PIUs and SRRDA.**

1. This CONTRACT is made the [day] of the [month], [year], between the -----(Name of SRRDA and office address) [ hereinafter called the “Employer”], of the first part and, [name of the Auditor Firm] (hereinafter called the “Auditor Firm”).

**WHEREAS**

The Firm having represented to the “Employer” that he has the required professional skills, personnel and technical resources, has offered to provide in response to the Tender Notice dated \_\_\_\_\_ issued by the Employer ; and

The “Employer” has accepted the offer of the Auditor Firm to provide the services on the terms and conditions set forth in this Contract.

2. Set out below are the terms and conditions under which Auditor Firm has agreed to carry out for SRRDA the above-mentioned assignment specified in the attached Terms of Reference (TOR).
3. For administrative purposes, Empowered Officer of State Rural Roads Development Agency (SRRDA) has been assigned to administer the assignment and to provide of Auditor Firm with all relevant information needed to carry out the assignment. The services will be required for about \_\_\_\_ years commencing from \_\_\_\_\_ to \_\_\_\_\_. Performance of the agency would be reviewed at the end of each year based on definite measurable indicators and the contract may be terminated after giving one month notice if performance of the agency is found unsatisfactory.
4. The Employer may find it necessary to postpone or cancel the assignment and/or shorten or extend its duration. In such case, every effort will be made to give you, as early as possible, notice of any changes. In the event of termination, the Auditor Firm shall be paid for the services rendered for carrying out the assignment to the date of termination, and the Auditor

Firm will provide the SRRDA with any reports or parts thereof, or any other information and documentation gathered under this Agreement prior to the date of termination.

5. The services to be performed, the estimated time to be spent, and the reports to be submitted will be in accordance with the attached Description of Services.
6. This Agreement, its meaning and interpretation and the relation between the parties shall be governed by the laws of State Government.
7. This Agreement will become effective upon confirmation of this letter by Auditor Firm and will terminate on \_\_\_\_\_, or such other date as mutually agreed between the SRRDA and the Auditor Firm.
8. Payments for the services for every year will not exceed the total amount of Rs. \_\_\_\_\_. The SRRDA will pay the firm within 30 days of receipt of pre-receipted bills duly verified by the designated officer of the SRRDA in duplicate for respective stages as follows:

The above remuneration includes all the costs related to carrying out the services, including overhead and any taxes imposed on [Name of Consultant].

In case the number of PIUs is increased or decreased, the amount of audit fees shall be determined pro rata.

9. The [Name of Consultant] tor Firm will be responsible for appropriate insurance coverage. In this regard, the [Name of Consultant] shall maintain workers compensation, employment liability insurance for their staff on the assignment. The Auditor Firm shall also maintain comprehensive general liability insurance, including contractual liability coverage adequate to cover the indemnity of obligation against all damages, costs, and charges and expenses for injury to any person or damage to any property arising out of, or in connection with, the services which result from the fault of the [Name of Consultant]or its staff. The [Name of Consultant] shall provide the SRRDA with certification thereof upon request.
10. The [Name of Consultant] shall indemnify and hold harmless the Employer against any and all claims, demands, and/or judgments of any nature brought against the Employer arising out of

the services by the [Name of Consultant] under this Agreement. The obligation under this paragraph shall survive the termination of this Agreement.

11. The [Name of Consultant] agrees that, during the term of this Contract and after its termination, the Auditor Firm and any entity affiliated with the [Name of Consultant], shall be disqualified from providing goods, works or services (other than the Services and any continuation thereof) for any project resulting from or closely related to the Services.
12. All final plans, reports and other documents or software submitted by the [Name of Consultant] in the performance of the Services shall become and remain the property of SRRDA. The [Name of Consultant] may retain a copy of such documents but shall not use them for purposes unrelated to this Contract without the prior written approval of the NSRRDA.
13. The [Name of Consultant] undertake to carry out the assignment in accordance with the highest standard of professional and ethical competence and integrity, having due regard to the nature and purpose of the assignment, and to ensure that the staff assigned to perform the services under this Agreement, will conduct themselves in a manner consistent herewith.\
14. The [Name of Consultant] will not assign this Contract or sub-contract or any portion of it without the SRRDA prior written consent.
15. The [Name of Consultant] shall pay the taxes, duties fee, levies and other impositions levied under the applicable law and the SRRDA shall perform such duties, in regard to the deduction of such tax, as may be lawfully imposed.
16. The [Name of Consultant] also agree that all knowledge and information not within the public domain which may be acquired during the carrying out of this Agreement, shall be, for all time and for all purpose, regarded as strictly confidential and held in confidence, and shall not be directly or indirectly disclosed to any person whatsoever, except with the SRRDA written permission.



17. Settlement of disputes:

- (i) The parties use their best efforts to settle amicably all disputes arising out of or in connection with this agreement or the interpretation thereof.
- (ii) Any dispute between the parties as to matters arising pursuant to this agreement, which cannot be settled amicably within thirty (30) days after receipt, by one party of the other party's request for such amicable settlement may be submitted by either party for settlement in accordance with the provisions specified in clause 17 (iii) hereof.
- (iii) If any dispute or difference of any kind whatsoever shall arise in connection with or out of this Contract and which is not amicably settled between the [Name of Consultant] and SRRDA shall be referred to adjudication/ arbitration in accordance with Arbitration & Conciliation Act, 1996.

**IN WITNESS WHEREOF**, the Parties hereto have caused this Contract to be signed in their respective names as of the day and year first above written.

In the presence of

1. (Signature & Designation of the authorized representative of SRRDA)

(Witnesses)

(i)

(ii)

In presence of

(Name/Signature of the authorized representative of Auditor Firm)

(Witnesses)

(i)

(ii)

# Annexure-VII

[Print this Page](#)

Date :7/10/2013 11:29:30 AM

List of paneled firms in the state of HIMACHAL PRADESH  
( Major Audit Firms )

S.No.	Firm name/Emplno	Firm address	Telephone Number	Email address
1	SONI GULATI & CO/NR0311	"ROSHANLEELA" KHASRA NO 174/2, MEHLI, NEAR GOVT. SCHOOL, POST OFFICE KASUMPTI, SHIMLA- 171009 SHIMLA	2626793-0177 / 9418072169	kanusoni@vsnl.com sgc9simla@yahoo.co.in

[Back](#)

**List of paneled firms in the state of JHARKHAND  
( Major Audit Firms )**

S.No.	Firm name/Emplno	Firm address	Telephone Number	Email address
1	K A S G & CO/ER0069	2ND FLOOR, SHREE LAXMI COMPLEX SHASTRI NAGAR, DHANBAD DHANBAD	0326-2302066 / 9431120134	rkagarwalca@yahoo.co.in kkharodia@gmail.com
2	AGARWAL RAMESH K & COMPANY/ER0472	14, R.J.S BUILDING 1ST FLOOR DIAGNOL ROAD, BISTUPLR JAMSHEDPUR	0657-2321241 / 9811323668	ag_ca79@hotmail.com cajaygupta@gmail.com
3	R GOPAL & ASSOCIATES/ER0029	6, RUSTOMJI MANSION MAIN ROAD BISTUPUR JAMSHEDPUR	06572221424 / 9431110610	rga.fcsl@gmail.com rga_fcsl@rediffmail.com
4	UNARAIN & CO/ER0819	301, COMMERCE TOWER OPP. GEL CHURCH COMPLEX MAIN ROAD RANCHI	06512330305 / 9431115338	ajoychhabra@hotmail.com unarainco_ac@yahoo.com
5	N K D & CO/er0240	2ND FLOOR, RADHA GOURI, GUSHALA CHOWK, NORTH MARKET ROAD, UPPER BAZAR, RANCHI RANCHI	06512216217 / 9431101217	deepakbanka@yahoo.com nkandco@gmail.com
6	V K JINDAL & CO/ER0091	GG3 SHREE GOPAL COMPLEX THIRD FLOOR COURT ROAD RANCHI	0651 2203307 / 9431140808	jindalandco@rediffmail.com vkjindalandco@gmail.com
7	V ROHATGI & CO/CR0406	1ST FLOOR SARJANA BUILDING 1 MAIN ROAD RANCHI	0651-2212714 / 9334700358	bipul@vrohatgi.com bipulrastogi@gmail.com
8	LODHA PATEL WADHWA & CO/ER0126	304,SHRILOK COMPLEX 4 H.B.ROAD 3RD FLOOR RANCHI	06512202965 / 9431108402	wadhwaranchi@gmail.com goenkaji@sancharnet.in
9	K C TAK & CO/ER0026	1,NEW ANANTPUR RANCHI	0651-3290344 / 9431708905	ketco@yahoo.co.uk ketak@rediffmail.com

[Back](#)

**List of paneled firms in the state of PUNJAB  
( Major Audit Firms )**

S.No.	Firm name/Emplo	Firm address	Telephone Number	Email address
1	B D BANSAL & CO/NR0035	34-A COURT ROAD AMRITSAR	0183-2402224 / 9815958897	amritsar@bdbansal.com sumitbansal@me.com
2	B RATTAN & ASSOCIATES/NR0460	111, SHIVALIK ENCLAVE, MANI MAJRA CHANDIGARH CHANDIGARH	0172-5003504 / 9814249302	b_rattan2004@yahoo.com sumitpassi001@gmail.com
3	DAVINDER PAL SINGH & CO/NR0651	TARAN VILLA , THE MALL SHIMLA PAHARI HOSHIARPUR	01882-222384 / 9814025756	dpsinghea@yahoo.com cadavinderpal@gmail.com
4	ANUP KUMAR JAIN & CO/NR1099	32, RAIL.WAY MANDI, NEAR CHAND INDUSTRIES, HOSHIARPUR	9814120637 / 9814120637	vikasgiya@gmail.com sunilchhabra1@yahoo.com
5	ASIM ATREY & ASSOCIATES/NR1120	297 RADHA SWAMI NAGAR, ASLAMABAD HOSHIARPUR	0161-2302402 / 9417054401	ajslhdh@yahoo.com asimatrey@gmail.com
6	SURINDER MAHAJAN & ASSOCIATES/NR1098	74, VIJAY NAGAR, MAHAVIR MARG, JALANDHAR	0181-2402774 / 9876602774	surinder@surindermahajan.com mahajansamir@gmail.com
7	S S PERIWAL & CO/NR1706	646/A, MALERKOTLA HOUSE, CIVIL LINES, LUDHIANA	01614644882 / 9417240316	pankajperiwal74@hotmail.com ssperiwal73@gmail.com
8	S JAIN & CO/NR0598	RED CROSS BHAWAN THE MALL LUDHIANA	01612448228 / 9914728300	info@sjain.in sgargco2000@gmail.com
9	DASS KHANNA & CO/NR0050	B-XX- 2815(OLD NO 711), PAKHOWAL ROAD, GURDEV NAGAR, LUDHIANA	01612402492 / 9814122781	dasskhannaco@yahoo.com dasskhannaco@rediffmail.com
10	ASHWANI & ASSOCIATES/NR0167	19.A UDHAM SINGH NAGAR CIVIL LINES LUDHIANA	01612301923 / 9814000294	sanjeeva@ashwaniassociates.in sanjeeva.narayan@gmail.com

[Back](#)

[Print this Page](#)

Date :7/10/2013 11:32:06 AM

List of paneled firms in the state of UTTARAKHAND  
(Major Audit Firms)

S.No.	Firm name/Emplno	Firm address	Telephone Number	Email address
1.	HEMANT ARORA & CO/CR0753	354-B, 30, CIVIL LINES ROORKEE	01332273343 / 9837039666	hemantaco@gmail.com hemant.arora@hemantarora.in

[Back](#)

**List of paneled firms in the state of UTTAR PRADESH  
( Major Audit Firms )**

S.No.	Firm name/Emplno	Firm address	Telephone Number	Email address
1	UMESH AMITA & CO/CR0959	40/40A, SIDDHARTH ENCLAVE, MAU ROAD, KHANDARI, BYE PASS ROAD AGRA AGRA	0562-4000924 / 9837020285	umeshamita@gmail.com amitaumesh@rediffmail.com
2	SHASHI & CO/CR1035	48F/105, PUNEET VRINDAVAN, SANJAY PLACE,  AGRA	05624005900 / 9837063304	ca.shashikumar@gmail.com shashikumar25@hotmail.com
3	S C J ASSOCIATES/CR0368	1/129F, PROFESSORS COLONY HARIPARWAT  AGRA	0562-2850287 / 9837066222	scjainca@gmail.com scjassociatesudaipur@yahoo.com
4	RAMESH C AGRAWAL & CO/CR0474	S-203 PRAYAG KUNJ 5 STRACHEY ROAD CIVIL LINES ALLAHABAD	0532-2260099 / 9415216562	rca123@gmail.com rcagrawal33@yahoo.com
5	AMIT RAY & CO/CR0026	5-B, SARDAR PATEL MARG, CIVIL LINES  ALLAHABAD	0532-2402763 / 9335157473	allahabad@amitrayco.com amitray23@yahoo.com
6	BALRAM CHANDRA & ASSOCIATES/CR0645	60-B/44, NAWAB YUSUF ROAD, BEHIND SANGAM PLACE, CIVIL LINES, ALLAHABAD	0532 2561154 / 9335152604	chandra_balram@rediffmail.com atulcald@yahoo.co.in
7	VINAY KUMAR & CO/CR0165	1ST FLOOR, CHANDRA SHEKHAR AZAD MKT., 5, SARDAR PATEL MARG CIVIL LINES ALLAHABAD	0532 2408602 / 9810061923	agvinay@hotmail.com vinaykumarandco@gmail.com
8	P TANDON & CO/CR0697	SHANTI NIKUNJ 15, NEW CIVIL LINES NEAR RAM VATIKA COLONY BAREILLY	0581-2510022 / 9412290217	ptandonco@rediffmail.com ptandonco@gmail.com
9	RESHMA & CO/CR0891	"KRISHNA NIWAS" RAJE BABU ROAD BEHIND TVS SHOWROOM BULANDSHAHR	0573280262 / 9811546688	reshmaco@airelmail.in mittal.careshma@gmail.com
10	P JAIN & CO/CR0079	6, NAVYUG MARKET,  GHAZIABAD	0120-2790063 / 9810624211	p.jainandco@gmail.com pankajjain1@yahoo.co.in
11	HARI & ASSOCIATES/CR0377	135, FIRST FLOOR, NAVYUG MARKET,  GHAZIABAD	0120-2790075 / 9212171749	bharatgupta07@rediffmail.com ca.sachinkjain@gmail.com
	K.P.M.C &	C-1, 1ST FLOOR, RDC RAJ NAGAR	0120-2782187 /	sanjay@kpmc.in

	ASSOCIATES/CR1062	GHAZIABAD	9810709269	casanjaymehra@gmail.com
13	VED AND COMPANY/DE1120	AJANTA BUILDING, OPP, CLOCK TOWER G.T ROAD GHAZIABAD, GHAZIABAD	0120-2852319 / 9868530255	vedgoel@yahoo.co.in sgvedgoel@gmail.com
14	ANOOP AGARWAL & CO/CR0648	14 - SAKET NAGAR, LACHHIPUR, P.O. GORAKHNATH GORAKHPUR	0551-2260708 / 9415210267	anoop.rotary@gmail.com caanoopkagarwal@yahoo.com
15	J N SHARMA & CO/CR0006	58/4, BIRHANA ROAD, POST BOX NO. 389, KANPUR-208001 KANPUR CENTRAL.	0512-2366629 / 9839068023	jnscom@sify.com ashoksharma11@gmail.com
16	MITTAL, GUPTA & CO/cr0423	14, RATAN MAHAL 15/197 CIVIL LINES KANPUR.	05123012748 / 9839034107	mgco@mgcoca.com akgupta57@gmail.com
17	MEHROTRA & MEHROTRA/CR0018	16/49 CIVIL LINES KANPUR	0512 2306347 / 9839109666	mehrotraandmehrotra@hotmail.com amarnathrastogi@gmail.com
18	S K KAPOOR & CO/CR0029	16/98, LIC BUILDING, THE MALL KANPUR	0512-2372244 / 9336100009	skkcoca@sancharnet.in singh_v_b@hotmail.com
19	TANDON SETH & CO/CR0449	24/53, BIRHANA ROAD, KANPUR.	0512-2352560 / 9839068900	tandonsethaudit@hotmail.com tandontax@rediffmail.com
20	B C JAIN & CO/CR0016	16/77A, CIVIL LINES KANPUR.	05122311380 / 9839033020	rishabh@bcje.in toanugrah@yahoo.com
21	GUPTA & SHAI/CR0559	120/564, SHIVAJI NAGAR, KANPUR	0512-2217873 / 9336115333	gupta.shah@gmail.com gupta_shah@rediffmail.com
22	P D AGRAWAL & CO/CR0656	15/11 A KAILASH KUTI APPTS, CIVIL LINES KANPUR	05123046922 / 9415175421	sanjeev@pdagrawal.com ashishapoorva@hotmail.com
23	PRAKASH & SANTOSH/CR0164	ROLLAND COMPLEX, FLAT NO. 8, UPPER FLOOR WESTCOTT BUILDING, 37/17, THE MALL, KANPUR	05123912995 / 9336210926	prakashsantoshca@gmail.com santosh_ca_kan@yahoo.com
24	V P ADITYA & CO/CR0042	15/198-A, CIVIL LINES, KANPUR	0512-2306882 / 9506270909	vpaditya@rediffmail.com vpaditya123@gmail.com
25	AGARWAL & SAXENA/CR0604	510-511, CITY CENTRE 63/2, THE MALL, KANPUR	0512-2330164 / 9839112211	agasax@sify.com atulsandhya@gmail.com
26	PANDEY & CO/CR0149	CHARTERED ACCOUNTANTS 1ST FLOOR 24/24 KARACHI KHANA, KANPUR	0512-2312753 / 9415079234	pandeycompany@gmail.com pancom@live.com
		37/17 FIRST FLOOR WESTCOTT BUILDING THE		





	P L TANDON & CO/CR0008	MALL, KANPUR KANPUR	05122366774 / 9839911865	pltandon1957@rediffmail.com pltandon1957@gmail.com
28	KAPOOR TANDON & CO/CR0151	24/57, OPP.CENTRAL CHEST CLINIC BIRHANA ROAD  KANPUR	05122361244 / 9415048222	kapoomarendra@rediffmail.com ktr_rajesh@yahoo.co.in
29	V R ASSOCIATES/CR0475	8 JAGDISH CHAND BOSE MARG LALBAGH LUCKNOW LUCKNOW	05222230525 / 9935140215	abhinandanca@hotmail.com udai_prakash1985@yahoo.co.in
30	S N KAPUR & ASSOCIATES/CR0682	311, VINAY PALACE, 11, ASHOK MARG, LUCKNOW-226001 LUCKNOW	0522-2286381 / 9415011673	avichal_kapur@yahoo.com suyash_ca@rediffmail.com
31	G J NIGAM & CO/CR0992	44, SHASTRI NAGAR COLONY  LUCKNOW	0522 3919019 / 9415004213	gjnigam_colko@rediffmail.com gjnigamko@gmail.com
32	D S SHUKLA & CO/CR0122	GF-2, EKTA APARTMENT, 125, CHANDRALOK, ALIGANJ LUCKNOW LUCKNOW	(0522) 2336034 / 9839010159	dsshuklaca@yahoo.co.in akd.dss@gmail.com
33	D PATHAK & CO/CR0287	23/4 KA, GOKHALE MARG, (NEAR MANDHYANCHAL VIDYUT VITRAN NIGAM OFFICE) LUCKNOW	0522 4009249 / 9415008181	d_pathakco@yahoo.co.in bhartianildwivedi@gmail.com
34	SANJEEV SHRIRAM VERMA & CO/CR0868	204, 2ND FLOOR, SHALIMAR SQUARE, 126/31, B.N. ROAD, LALBAGH, LUCKNOW	05224046152 / 9415001322	taxverma@gmail.com taxverma@rediffmail.com
35	VIVEK MITTAL & ASSOCIATES/CR0760	201, SHREE RAM TOWER ASHOK MARG  LUCKNOW	0522-4003471 / 9810197960	vivekmittalgzb@yahoo.co.in cajayantpandey@rediffmail.com
36	HEM SANDEEP & CO/DE1106	G-59-A.SANJAY GANDHI PURAM, FAIZABAD ROAD, P.O. INDIRA NAGAR, LUCKNOW	0522-4026095 / 9811183907	hemsandeep@yahoo.com hemsandeep.hem@gmail.com
37	AVANISH K RASTOGI & ASSOCIATES/CR0712	F-10A, 11, KHUSHNUMA COMLEX, 7, R.F. BAHADUR MARG, NEAR STATE GUEST HOUSE, LUCKNOW	0522-2207756 / 9415021686	avanishca@yahoo.com biswadeep.banerjee@gmail.com
38	P S BHARGAVA & CO/CR0267	8.BLUNT SQUARE, DURGAPURI  LUCKNOW	0522-2451875 / 9450930320	bhargava_sk@rediffmail.com naveen1960@yahoo.co.in
39	R M LALL & CO/CR0005	4/10, VISHAL KHAND, GOMTI NAGAR,  LUCKNOW	05224043793 / 9335901605	rmlallco@rmlallco.com tewarirp@yahoo.com
40	A SACHDEV & CO/CR0565	27(II), GOKHALE MARG LUCKNOW  LUCKNOW	0522-2207154 / 9415089638	mail@asachdev.com kgbansal@gmail.com
41	DHAWAN & MADAN/CR0882	1ST FLOOR, HIMANSHU SADAN 5, PARK ROAD	0522-2238346 /	dhawan.madan@gmail.com

		LUCKNOW	9565288800	dhawanca@yahoo.co.in
42	S SRIVASTAVA & CO/CR0676	2/165, VIJAY KHAND C/OVIJAY SHANKAR MATHUR GOMTI NAGAR LUCKNOW	9839101533 / 8960533533	ss_fca@rediffmail.com ssandco.ca@gmail.com
43	SINGH AGARWAL & ASSOCIATES/CR0793	"AKSHAT" NF-1, 30, ASHOK MARG, NEAR GOMTI BRIDGE, 1ST FLOOR, CORPORATION BANK BUILDING, LUCKNOW	05222209417 / 9415002846	mukesh.saa@gmail.com mukeshb@sancharnet.in
44	P S M G & ASSOCIATES/CR1178	C/O RAM KUMAR GUPTA 56-A/9,MADHUBAN COLONY, NEAR MADHUBAN CINEMA,BAGHPAT ROAD MEERUT	09313596353 / 9313596353	ca.saurabh@icai.org sgoel167@rediffmail.com
45	SANJEEV S GUPTA & ASSOCIATES/CR3228	B-29 GANDHI NAGAR MORADABAD . UP MORADABAD	0591-2491507 / 9868260620	ssg_ca@rediffmail.com ssg.ca1989@gmail.com
46	A R & CO/CR3997	C-1 IIND FLOOR RDC RAJNAGAR GHAZIABAD DELHI NCR DELHI	9810444051 / 9312280248	ar_co1981@yahoo.co.in ar_co1981@rediffmail.com
47	GAUR & ASSOCIATES/CR1132	B-602, STELLER GREEN, D-6, SECTOR-44, NOIDA	01122437834 / 9313815380	camkjain@hotmail.com gaurandassociates@rediffmail.com
48	D S M & ASSOCIATES/CR1111	E - 4/22, FIRST FLOOR E BLOCK COMMERCIAL MARKET, NOIDA NOIDA	01204261800 / 9871169222	sagar@cadelhi.com mrathi@icai.org
49	BUDHIRAJA ADLAKHA & CO/DE1467	B-25 SECTOR- 57 NOIDA NOIDA	0120-2583374 / 9891343366	consult@vsnl.com rahoolads@gmail.com
50	A R S A N & CO/CR3119	C/O ATUL CHOUDHARY CK 19/20, CHOWK THATHERI BAZAR VARANASI	0542-2333173 / 9415202798	arsan_co@rediffmail.com arsan1990@gmail.com

Back

**List of paneled firms in the state of RAJASTHAN  
( Major Audit Firms )**

S.No.	Firm name/Emplgo	Firm address	Telephone Number	Email address
1	ANIL, SETHI & CO/CR3166	B-103 GANAPATI PLAZA SHOPPING COMPLEX BHIWADI ALWAR	01412225932 / 9414042869	trmunjal@gmail.com pkgupta36@rediffmail.com
2	DHOOT & ASSOCIATES/CR3265	F-3, RAMESH MARG "C" - SCHEME JAIPUR JAIPUR	01412222236 / 9314501186	dhoot_asso@yahoo.co.in camahesh2001@gmail.com
3	S SINGHAL & CO/CR1409	S-4, GORDHAN ENCLAVE, 4B, YUDHISTER MARG, C-SCHEME JAIPUR	01412228131 / 9414048900	skguptaca@gmail.com narwarca@rediffmail.com
4	VINOD SINGHAL & CO/CR1605	207, 222, GANPATI PLAZA, M.I.ROAD  JAIPUR	0141-2389290 / 9414071060	fcavinodsinghal@gmail.com cahemantbansal@yahoo.co.in
5	D P KHANDELWAL & CO/CR1919	B-11,SAKET COLONY ADARSH NAGAR  JAIPUR	(0141)2741056 / 9414780000	deshnidhi@gmail.com deshnidhi@rediffmail.com
6	PRAMOD & ASSOCIATES/BO1072	E-307 LAL KOTHI SCHEME  JAIPUR	0141-2743084 / 9829013989	dkjainca@hotmail.com panda_ca_mumbai@vsnl.net
7	B L AJMERA & CO/CR0012	MALJI CHHOGALAL TRUST BUILDING M.I.ROAD JAIPUR JAIPUR	01412373433 / 9829060433	satishajmera@ajmcragroup.net smathurca@gmail.com
8	KALANI & CO/CR0013	B-145B, MANGAL MARG, BAPU NAGAR,  JAIPUR	0141-2709002 / 9829888806	jaipureast@kalanico.com vgupta23@rediffmail.com
9	GHIYA & CO/CR0039	GHIYA HOSPITAL COMPLEX SECTOR 12 MALVIYA NAGAR JAIPUR	01412554483 / 9351555671	ghiyaandco@yahoo.co.in cavinimchta@gmail.com
10	S BHANDARI & CO/CR0099	P-7, TILAK MARG ASHOK NAGAR C-SCHEME JAIPUR	0141-2385412 / 9829066300	auditors@sbandari.in bhandariss@hotmail.com
11	B KHOSLA & CO/CR0104	104-107, ANUKAMPA II M. I. ROAD  JAIPUR	2372543 / 9828166167	mail@bkhosla.com 2sandeepmundra@gmail.com
		PRIYAMVADA SADANA, K-14,		

	Y CHATURVEDI & CO/CR0108	ASHOK MARG, C-SCHEME JAIPUR JAIPUR	0141-2367736 / 9414240851	ychaturvediantco@gmail.com govindprasads@yahoo.com
13	MEHTA & CO/CR0128	"WHITE HOUSE" D-23/A INDIRAPURI LALKOTHI, TONK ROAD JAIPUR	0141-4044799 / 9414058188	mehta_manish9@hotmail.com mehta_manish9@yahoo.co.in
14	OM AGRAWAL & CO/CR0167	B-1, SUBH LABH APPT., D-37, SUBASH MARG, NEAR AHINSA CIRCLE, C-SCHEME JAIPUR	0141-2361880 / 9414078881	omca.group@yahoo.in thalendra@hotmail.com
15	C R MEHTA & CO/CR0220	21, GOLIMAR GARDEN BHAWANI SINGH ROAD OPP. BHARAT PETROLIUM JAIPUR	0141-2740030 / 9929064000	crmehtaca@gmail.com crmehta@datainfosys.net
16	PARAKH & CO/CR0309	323, GANPATI PLAZA M.L. ROAD JAIPUR	0141-2389182 / 9929097900	parakh_jpr@rediffmail.com ind.palsingh@gmail.com
17	BHANDAWAT & CO/CR0314	KHETAN BHAWAN M.J. ROAD JAIPUR	0141-2369458 / 9829173676	bhandawat_paras@rediffmail.com ajayratan_jain@yahoo.com
18	S R GOYAL & CO/CR0499	SRG HOUSE, 2, M. I. ROAD, OPP- GANPATI PLAZA JAIPUR JAIPUR	0141-2362363 / 9829169260	srgoyal@sancharnet.in ajay@srgoyal.com
19	A BAFNA & CO/CR0594	RAJ APPARTMENT K-2 KESHAV PATH NEAR AHINSA CIRCLE C-SCHEME JAIPUR	0141-2375212 / 9829012005	guptam_k@yahoo.co.in vivekguptafca@gmail.com
20	S BHARGAVA ASSOCIATES/CR0595	1, PAREEK COLLEGE ROAD, BANI PARK, JAIPUR JAIPUR	01412205814 / 9829055754	sunil.bhargava@sba-ca.com sunilbhargava_01@yahoo.com
21	P S D & ASSOCIATES/CR0616	324, GANPATI PLAZA, M. I. ROAD JAIPUR	0141-2389180 / 9414310733	prakash_psd@rediffmail.com sharnapsd@yahoo.com
22	P C MODI & CO/CR0782	R-20, SHREE DHAM YUDHISTHIR MARG, C-SCHEME, JAIPUR	0141-2222735 / 9982207155	pcmcompany@gmail.com rkedia2003@hotmail.com
23	JAIN SHAH & CO/CR0812	202, PINK TOWER OPP. NEHRU BALODHYAN, TONK ROAD JAIPUR	0141-2742968 / 9314506363	ca_arunkumarjain@hotmail.com sk_pandya2006@yahoo.co.in
24	D R MOHNOT & CO/CR0881	"NAKSHTRA PRIDE", B-1, C-35- A LAJPAT MARG, C-SCHEME JAIPUR	0141-2379413 / 9828672555	drmohnot@hotmail.com vipin_kanoongo@yahoo.co.in
25	S L GANGWAL & CO/CR0898	"ARIHANT", S-23, MANGAL MARG, BAPU NAGAR, JAIPUR	01412705314 / 9414079641	slgangwal@hotmail.com vipin.gangwal@gmail.com
26	B L DUSAD & CO/CR0919	II ND FLOOR, KHETAN BHAWAN M.L.ROAD	01412377391 / 9887062527	gauravdusad@gmail.com gauravdusad@yahoo.com

	Y CHATURVEDI & CO/CR0108	ASHOK MARG, C-SCHEME JAIPUR JAIPUR	0141-2367736 / 9414240851	ychaturvediano@gmail.com govindprasads@yahoo.com
13	MEHTA & CO/CR0128	"WHITE HOUSE" D-23/A INDIRAPURI LALKOTHI, TONK ROAD JAIPUR	0141-4044799 / 9414058188	mehta_manish9@hotmail.com mehta_manish9@yahoo.co.in
14	OM AGRAWAL & CO/CR0167	B-1, SUBH LABH APTT., D-37, SUBASH MARG, NEAR AHINSA CIRCLE, C-SCHEME JAIPUR	0141-2361880 / 9414078881	omca.group@yahoo.in thalendra@hotmail.com
15	C R MEHTA & CO/CR0220	21.GOLJMAR GARDEN BHAWANI SINGH ROAD OPP.BHARAT PETROLIUM JAIPUR	0141-2740030 / 9929064000	crmehtaca@gmail.com crmehta@datainfosys.net
16	PARAKH & CO/CR0309	323, GANPATI PLAZA M.L. ROAD JAIPUR	0141-2389182 / 9929097900	parakh.jpr@rediffmail.com ind.palsingh@gmail.com
17	BHANDAWAT & CO/CR0314	KHETAN BHAWAN M.J. ROAD JAIPUR	0141-2369458 / 9829173676	bhandawat_paras@rediffmail.com ajayratan_jain@yahoo.com
18	S R GOYAL & CO/CR0499	SRG HOUSE, 2, M. I. ROAD, OPP- GANPATI PLAZA JAIPUR JAIPUR	0141-2362363 / 9829169260	srgoyal@sancharnet.in ajay@srgoyal.com
19	A BAFNA & CO/CR0594	RAJ APPARTMENT K-2 KESHAV PATH NEAR AHINSA CIRCLE, C-SCHEME, JAIPUR	0141-2375212 / 9829012005	guptam_k@yahoo.co.in vivekguptafca@gmail.com
20	S BHARGAVA ASSOCIATES/CR0595	1, PAREEK COLLEGE ROAD, BANI PARK, JAIPUR JAIPUR	01412205814 / 9829055754	sunil.bhargava@sba-ca.com sunilbhargava_01@yahoo.com
21	P S D & ASSOCIATES/CR0616	324, GANPATI PLAZA, M. I. ROAD JAIPUR	0141-2389180 / 9414310733	prakash_psd@rediffmail.com sharmapsd@yahoo.com
22	P C MODI & CO/CR0782	R-20, SHREE DHAM YUDHISTHIR MARG, C-SCHEME, JAIPUR	0141-2222735 / 9982207155	pcmcompany@gmail.com rkedia2003@hotmail.com
23	JAIN SHAH & CO/CR0812	202, PINK TOWER OPP. NEHRU BALODHYAN TONK ROAD JAIPUR	0141-2742968 / 9314506363	ca_arunkumarjain@hotmail.com sk_pandya2006@yahoo.co.in
24	D R MOHNOT & CO/CR0881	"NAKSHTRA PRIDE", B-1, C-35- A LAJPAT MARG, C-SCHEME JAIPUR	0141-2379413 / 9828672555	drmohnot@hotmail.com vipin_kanoongo@yahoo.co.in
25	S L GANGWAL & CO/CR0898	"ARIHANT", S-23, MANGAL MARG, BAPU NAGAR, JAIPUR	01412705314 / 9414079641	slgangwal@hotmail.com vipin.gangwal@gmail.com
26	B L DUSAD & CO/CR0919	II ND FLOOR, KHETAN BHAWAN M.L.ROAD	01412377391 / 9887062527	gauravdusad@gmail.com gauravdusad@yahoo.com

		JAIPUR		
27	N K G & ASSOCIATES/CR0939	507,APEX MALL,IV TH FLOOR,, LAL KOTHI, TONK ROAD JAIPUR	0141-2740127 / 9414071454	suresh.khicha@yahoo.co.in suresh.khicha@gmail.com
28	SHAMBHU GUPTA & CO/CR1097	D-25 INDRAPURI COLONY LALKOTHI JAIPUR	0141-2744344 / 9829092375	guptasl@hotmail.com guptaslg25@gmail.com
29	MADHUKAR GARG & CO/CR1126	PLOT NO. K2B, RAJ APARTMENT KESHAV PATH, NEAR AHINSA CIRCLE C-SCHEME, JAIPUR	0141-2361471 / 9828016961	mgargco@gmail.com mgargco@airtelmail.in
30	RAJVANSHI & ASSOCIATES/CR1223	H-15, CHITRANJAN MARG, C-SCHEME JAIPUR	0141-2363340 / 9314668454	vikasrajvanshi.jaipur@gmail.com skhorania@yahoo.co.in
31	VINOD REKHA & CO/CR1404	291 RAJEEV GANDHI NAGAR KOTA KOTA	0744-2426325 / 9694520999	vinodrekha@hotmail.com rangoyal86@gmail.com
32	S C AJMERA & CO/CR0552	18, TECHNOCRAT HOUSING SOCIETY , MOTI MANGRI SCHEME , UDAIPUR	(0294)2425057 / 9414168501	sca_ca@yahoo.com ajmerasc@gmail.com
33	PRAKASH CHANDRA JAIN & CO/CR0575	123-124 , BAPU BAZAR , 2ND FLOOR, UDAIPUR UDAIPUR	(0294)3294652 / 9352514534	pcjco1982@yahoo.co.in pcj_ca@rediffmail.com
34	NENAWATI & ASSOCIATES/CR2328	14-15 BRIJ VIHAR, DHABHAI JI KI BARI PULLA UDAIPUR	0294-3292948 / 9414166923	nenawatics@yahoo.co.in nenawati.hs@gmail.com
35	NYATI MUNDRA & CO/CR3896	G-1, SHANTI NIKETAN COMPLEX, 115, ROAD NO. 3, ASHOK NAGAR, UDAIPUR	02942418307 / 9414111446	nyatimundraco@gmail.com nyatimundraco@yahoo.com

[Back](#)

**List of paneled firms in the state of DELHI  
(Major Audit Firms)**

S.No.	Firm name/Emplno	Firm address	Telephone Number	Email address
1	KUMAR MITTAL & CO/DE1151	13. (BASEMENT) COMMUNITY CENTRE, EAST OF KAILASH, NEW DELHI	011-26236154 / 9810035502	kumarmittalco@gmail.com sanjayfca@yahoo.com
2	A S A & ASSOCIATES/DE1187	KS HOUSE 118 SHAHPUR JAT NEW DELHI  NEW DELHI	01141009999 / 9810101790	parveen.kumar@asa.in kpasts@gmail.com
3	SHIV & ASSOCIATES/DE1228	103 & 105, AJANTA MARKET PLOT NO. 1, VARDHAMAN INDRAPRASTHA PLAZA I.P. EXTENSION, PATPARGANJ DELHI	011-25228274 / 9810126591	ca_shiv@yahoo.co.in shivp.chat@gmail.com
4	A N D R O S & CO/DE1122	A-101 GROUP INDUSTRIAL AREA WAZIRPUR NEW DELHI	01127374854 / 9811058599	shashigargca@gmail.com brijbhushan_ca@yahoo.co.in
5	G S MATHUR & CO/DE0018	A-160, GROUND FLOOR, DEFENCE COLONY,  NEW DELHI	011-41554880 / 9811020341	gsmco.gsmco@gmail.com gsmco@airtelmail.in
6	GUPTA NAYAR & CO/DE0984	SHOP NO-44,C.S.C.NO.6, PARK PLAZA MARKET SECTOR-9, ROHINI DELHI	011-27864149 / 9810200957	gncca@yahoo.com gncca@bol.net.in
7	GUPTA RUSTAGI & AGGARWAL/DE2478	FIRST FLOOR, 60, KRISHNA MARKET, KALKAJI DELHI	01126235837 / 9810338883	rameshrustagi_fca@yahoo.co.in seg7@rediffmail.com
8	KUMAR VIJAY GUPTA & CO/NR0695	408, NEW DELHI HOUSE, 27, BARAKHAMBA ROAD, CONNAUGHT PLACE, NEW DELHI NEW DELHI	01123314525 / 9810018017	maheshgoelbd@gmail.com tkgdelhi@yahoo.com
9	S P M R & ASSOCIATES/DE2239	C-113 (LGF), DAYANAND COLONY LAJPAT NAGAR-IV DELHI	011-41620055 / 9810017953	info@spmr.in capramodindia@yahoo.co.in
10	T R CHADHA & CO/DE0021	B-30, CONNAUGHT PLACE, KUTHIALA BUILDING,  NEW DELHI	011-43259900 / 9810010841	sumant@trchadha.com ajeshtuli@gmail.com
11	SHIROMANY TYAGI & CO/DE0877	18, NETAJI SUBHASH MARG, DARYA GANJ,  DELHI	011-23263741 / 9818866546	stacons18@gmail.com staco18@rediffmail.com
		E-176		



	ALKA & SUNIL/DE1020	GREATER KAILASH PART-I NEW DELHI	011-29245006 / 9811078269	ans105@rediffmail.com aga105@outlook.com
13	P K CHOPRA & CO/DE0033	N - BLOCK BOMBAY LIFE BUILDING 2ND FLR, ABOVE POST OFFICE CONNAUGHT PLACE DELHI	91-11-23312869 / 9811228838	gloria.jaggi@gmail.com pkc@pkchopra.com
14	DINESH JAIN & ASSOCIATES/DE1140	A-115, SHAKARPUR, IIND FLOOR VIKAS MARG, MAIN ROAD DELHI	011-22509061 / 9810092750	dkjain44@yahoo.com dkjain44@hotmail.com
15	SAHNI NATARAJAN AND BAHL/de1739	303 MANSAROVER BUILDING 90, NEHRU PLACE  NEW DELHI	011 26433003 / 9212057763	sudhirchhabra@smbindia.com sudhirchhabra001@gmail.com
16	ARORA & CHOUDHARY ASSOCIATES/DE1211	8/28, W.E.A, ABDUL AZIZ ROAD OPPOSITE SHASTRI PARK, KAROL BAGH  DELHI	01141451114 / 9810138309	choudhary.vk@gmail.com acasso@vsnl.com
17	S V A N S & ASSOCIATES/DE2524	B-10A IIND FLOOR SOUTH EXTN. PART II NEW DELHI NEW DELHI	01146089415 / 9810294037	gulati.ss@gmail.com sunielrana@yahoo.co.in
18	LALIT GUPTA & ASSOCIATES/DE1034	412-ARUNACHAL BUILDING, 19-BARAKHAMBA ROAD, CONNAUGHT PLACE, DELHI	23717400 / 9810006477	lga_lkg@rediffmail.com kishankumarformail@gmail.com
19	UBEROI SOOD & KAPOOR/DE0617	606,VISHAL BHAWAN, 95, NEHRU PLACE  NEW DELHI	011-26416942 / 9811052143	uskca@vsnl.com sanjaysoodca@gmail.com
20	RAGHU NATH RAI & CO/DE0039	9, MATIURA ROAD JANGPURA-B NEW DELHI NEW DELHI	011-24372181 / 9810268333	admin@mr.in jainsamir@yahoo.com
21	GANDHI MINOCHA & CO/DE1729	B-6, SHAKTI NAGAR EXTENSION NEAR LAXMI BAI COLLEGE DELHI	011-27303078 / 9810037334	gandhica@yahoo.com bhupinderfca@gmail.com
22	LUNAWAT & CO/DE1254	54 DARYAGANJ  DELHI	011 23270624 / 9811073867	ca@lunawat.com lunawat@vsnl.com
23	GHOSH KHANNA & CO/DE0714	L-2A, HAUZ KHAS ENCLAVE  DELHI	011 26962981 / 9910039140	gkc@vsnl.com ashishghosh@gkcindia.com
24	O P BAGLA & CO/DE0086	8/12, KALKAJI EXTENSION, NEW DELHI  NEW DELHI	011-26239913 / 9810162155	admin@opbco.in opbco@vsnl.com
25	DASS GUPTA & ASSOCIATES/DE1272	A-51, FIRST FLOOR, HAUZ KHAS NEW DELHI NEW DELHI	01146111000 / 9810689998	dassgupta@gmail.com naveen@dassgupta.com
26	JAIN KAPILA ASSOCIATES/DE0157	C-4, FIRST FLOOR, JANGPURA EXTENSION,	011-24313422 / 9810049482	dkkapila@gmail.com dkkapila@rediffmail.com

		NEW DELHI		
27	KISHORE & KISHORE/DE1193	FLAT NO 9, 1ST FLOOR, OPP. RAM MANDIR, ANSARI MARKET, DARYA GANJ, DELHI	011-23277041 / 9811678581	kishoreca@hotmail.com sckishore@gmail.com
28	THAKUR VAIDYANATH AIYAR & CO/DE0016	221-223, DEEN DAYAL MARG  NEW DELHI	011-23236958 / 9810189729	tvandeca@gmail.com anil.thakur@tva.co.in
29	JAGDISH CHAND & CO/DE0217	H-20, L.G.F, GREEN PARK (MAIN)  NEW DELHI	011-26511953 / 9810273127	mail@jcandco.org pjain63@hotmail.com
30	KUMAR CHOPRA & ASSOCIATES/DE1198	B-12 (GF) KALINDI COLONY, NEAR MAHARANI BAGH, NEW DELHI NEW DELHI	011-26913033 / 9810140664	kea_delhi@yahoo.co.in sunil.jain.199@gmail.com
31	DINESH MEHTA & CO/de1033	21, DAYANAND MARG DARYAGANJ  NEW DELHI	011 23272623 / 9811042338	anupmehta@dmc-ca.net anupmehta71@gmail.com
32	S P MARWAHA & CO/DE0171	8A/4, WESTERN EXTENSION AREA, KAROL BAGH  NEW DELHI	01125746813 / 9811191478	chaudhary_02@rediffmail.com mljotwani@gmail.com
33	V K VERMA & CO/DE0008	C-37, CONNAUGHT PLACE,  NEW DELHI	011-23415811 / 9811069692	pverma@vkvermaco.com pverma22@gmail.com
34	GOEL GARG & CO/DE0046	18, GROUND FLOOR, NATIONAL PARK, LAJPAT NAGAR-IV NEW DELHI	011-46539501 / 9810158127	office@goelgarggroup.com casgoel@gmail.com
35	SHARMA GOEL & CO/DE0244	A-47, LOWER GROUND FLOOR, HAUZ KHAS, NEW DELHI NEW DELHI	011-41655400 / 9811078005	amar.mittal@sgcservices.com capratibha@gmail.com
36	R M A & ASSOCIATES/DE0243	841, CA APARTMENTS PASCHIM VIHAR NEAR JWALA HEDDI MARKET,  NEW DELHI	011-22375036 / 9811008000	pankajchanderca@gmail.com gpt_deepak@yahoo.com
37	WALKER CHANDIOK & CO/DE0041	L - 41, CONNAUGHT CIRCUS NEW DELHI NEW DELHI	01142787070 / 9810612360	newdelhi@in.gt.com bp.singh@wegt.in
38	K N GOYAL & CO/DE0103	96, NEW RAJDHANI ENCLAVE VIKAS MARG DELHI DELHI	01122466424 / 9313639600	kngoyal@gmail.com kngoyal@vsnl.com
39	GROVER LALLA & MEHTA/DE0488	90/20, MALVIYA NAGAR,  NEW DELHI	011-26685108 / 9810376250	glmca@rediffmail.com goyalalok50@yahoo.com
40	RAJ HAR GOPAL & CO/DE0336	412, ANSAL BHAWAN 16, KASTURBA GANDHI MARG,	011 41520698 /	rajhargopall@hotmail.com

		NEW DELHI	9810133967	shrey.gupta.ca@gmail.com
41	SUNIL K GUPTA & ASSOCIATES/DE0695	4232/1, ANSARI ROAD, DARYA GANJ, DELHI	011-23271296 / 9810172222	skg4232@rediffmail.com fca.amitjain@gmail.com
42	WAHI & GUPTA/DE0374	HOTEL REX BUILDING, (OBC BUILDING) 5-NETAJI SUBHASH MARG DARYAGANJ NEW DELHI	011-23269921 / 9810286850	wahi_gupta@yahoo.com wahi.gupta@gmail.com
43	KHANNA & ANNADHANAM/DE0011	706, AKASHDEEP 26-A, BARAKHAMABA ROAD NEW DELHI 110001 NEW DELHI	011-23315119 / 9818332420	audit1952@bol.net.in audit1952@rediffmail.com
44	M K AGGARWAL & CO/DE0500	30 NISHANT KUNJ PITAM PURA OPP. METRO PILLAR NO. 332 DELHI	011-27354141 / 9810064176	atul@mkac.in sir_atulaggarwal@yahoo.com
45	G S GOEL & CO/DE0376	20/18 SHAKTI NAGAR DELHI	011-23845690 / 9810133402	gs_goelco@yahoo.com gs_goelco@rediffmail.com
46	DEWAN & GULATI/de0747	1/33-34, 4TH FLOOR, KUSHAL APARTMENTS OLD RAJINDER NAGAR NEW DELHI	011-45137040 / 9810066678	partner@dewanandgulati.com drsg@sunilgulati.net
47	BHUSHAN BENSAL JAIN ASSOCIATES/DE1207	4648/21, ANSARI ROAD DARYA GANJ NEW DELHI	011-23261054 / 9818374534	bbjassociates_rb@yahoo.co.in bbjassociates83@gmail.com
48	BUBBER JINDAL & CO/DE0233	3072, PRATAP STREET, 19-20, GOLA MARKET, DARYA GANJ, DELHI	011-23268128 / 9810194932	delhi_bjc@yahoo.com bjc.clients@gmail.com
49	S K MEHTA & CO/DE0245	2682/2, BEADON PURA, AJMAL KHAN ROAD MARKET KAROL BAGH DELHI	011-28755156 / 9891138008	puneet@skmehta.co.in harjai26@gmail.com
50	RAJ K AGGARWAL & ASSOCIATES/DE0455	PLOT NO. 5, IIND FLOOR, BN BLOCK MARKET LOCAL SHOPPING COMPLEX SHALIMAR BAGH (WEST), NEW DELHI DELHI	011-41419973 / 9810347772	ca.rajkagg@yahoo.com ca.rajkagg2@gmail.com
51	YOGI ASSOCIATES/DE0977	E-335 EAST OF KAILASH NEW DELHI DELHI	011-26413381 / 9810340301	yogiasct@gmail.com sangeeta@yogiassociates.com
52	DOOGAR & ASSOCIATES/DE0372	13, COMMUNITY CENTRE, EAST OF KAILASH, NEW DELHI NEW DELHI	011-41621352 / 9811083219	doogarco@hotmail.com doogar@rediffmail.com
53	S N DHAWAN & CO/DE0025	C-37 CONNAUGHT PLACE NEW DELHI	01143684444 / 9818495003	contact@mazars.co.in saini38@hotmail.com
		CHARTERED ACCOUNTANTS		

	P R MEHRA & CO/DE0004	56, DARYA GANJ NEW DELHI	011-43156156 / 9811272222	prmdg@sify.com prmaudit@rediffmail.com
55	S C VASUDEVA & CO/DE0235	B-41 PANCHSHEEL ENCLAVE NEW DELHI  NEW DELHI	011-26499111 / 9811212334	info@scvasudeva.com vasudeva_sanjay@yahoo.co.in
56	N C MITTAL & CO/DE0120	13 DARYA GANJ BEHL HOUSE  DELHI	0129-4013729 / 9868124647	ncmittalanco@yahoo.com info@ncmittalanco.com
57	V K DHINGRA & CO/DE0277	I-E/15, JHANDEWALAN EXTN.,  NEW DELHI	011-23550475 / 9811079747	info@vkdeo.com vinodkumardhingra@yahoo.com
58	GOYAL & GOYAL/DE0577	C-2/4, COMMUNITY CENTRE ASHOK VIHAR PHASE-II DELHI	01127217871 / 9811031430	goyalandgoyalca@rediffmail.com gargamit2k@hotmail.com
59	S MANN & CO/DE1161	S.MANN & CO.CHARTERED ACCOUNTANTS 1006, 10TH FLOOR, VIKRANT TOWER, RAJENDRA PLACE, DELHI	01125735612 / 9811088170	s.mann1978@hotmail.com scm1953@rediffmail.com
60	G S A & ASSOCIATES/DE1177	16 DDA FLAT GROUND FLOOR PANCHSHEEL SHIVALIK MOR NEAR MALVIYA NAGAR NEW DELHI	011-32099205 / 8800989888	sunil@gsa.net.in h_biswal@yahoo.com
61	CHANDRA GUPTA & ASSOCIATES/DE0276	106, LAXMAN CHAMBERS 370, HOSPITAL ROAD JANGPURA NEW DELHI	011-24375472 / 9810178013	cgadelhi@airtelmail.in rsabharwal19@yahoo.co.in
62	S P CHOPRA & CO/DE0010	51-F, CONNAUGHT PLACE RADIAL ROAD NO.7  NEW DELHI	011-23313496 / 9811023500	spe1949@spchopra.in sanjiv1959@gmail.com
63	PRAKASH K PRAKASH/DE0490	B-1, SAGAR APARTMENTS, 6, TILAK MARG, NEW DELHI DELHI	011-23388753 / 9811031841	pkpconsult1977@gmail.com pkpc@rediffmail.com
64	K C KHANNA & CO/DE0038	GOBIND MANSION H - 96, CONNAUGHT CIRCUS  NEW DELHI	011-23321050 / 9811410126	khannakc@yahoo.com dpsca38@gmail.com
65	SURESH MALIK & CO/DE1754	107, VARDHMAN A.C. MARKET, FIRST FLOOR, VIGYAN VIHAR  DELHI	011-22165626 / 9810426176	vipin@vsme.co.in vsmedel@gmail.com
66	BANSAL & CO/DE0111	A-6 MAHARANI BAGH NEW DELHI  NEW DELHI	011-41626470 / 9810008918	info@bansalco.com rawatds@sify.com
67	CHANDIOK & GULIANI/DE0007	C - 44, NIZAMUDDIN EAST,  DELHI	9101124350860 / 9810025339	chandiok_guliani@rediffmail.com chandiok2009@gmail.com
		4654/21, DARYA GANJ, II FLOOR,	(011)23262356 /	office@hsrustagiandco.com

	H S RUSTAGI & CO/DE0458	DELHI	9810025496	hsrustgi@nde.vsnl.net.in
69	LUTHIRA & LUTHIRA/DE0806	A-16/9 VASANT VIHAR DELHI	011-42591800 / 9810226485	agupta@llca.net akhillesh_gup@yahoo.co.in
70	A K G & ASSOCIATES/NR0356	11-CSC, DDA MARKET, A- BLOCK SARASWATI VIHAR DELHI	011-27016986 / 9810046631	epsilon@del3.vsnl.net.in akgca_1980@yahoo.com
71	BHATIA & BHATIA/DE0441	12 CENTRAL LANE, BENGLAJ MARKET DELHI	011-23325699 / 9811038333	taxauditor@rediffmail.com taxauditors.bhatia@gmail.com
72	AGARWAL ANIL & CO/DE0484	L-2, SOUTH EXTENSION II, NEW DELHI	011-26259607 / 9811710203	aac.anil@gmail.com aneesh.agrawal@yahoo.co.in
73	B G J C & ASSOCIATES/CR3460	2ND FLOOR RAJ TOWER I G1 ALAKNANDA COMMUNITY CENTRE NEW DELHI NEW DELHI	01126025140 / 9810604862	JAGPATJAIN@BGJC.IN SACHI983@GMAIL.COM
74	A K BATRA & ASSOCIATES/DE0760	A-36, FF, RING ROAD, RAJOURI GARDEN NEW DELHI DELHI	011-45565338 / 9811669299	akbcain@yahoo.com caashokbatra@gmail.com
75	P V R N & CO/DE1688	2936 / 43, 2ND FLOOR BEADON PURA KAROL BAGH NEW DELHI	011-28723207 / 9811081866	pvrn_co@yahoo.co.in pvrn_co@rediffmail.com
76	DHRUV AGGARWAL & CO/DE1406	PLOT NO-5, BN BLOCK(W), 2ND FLOOR, ADJOINING KARNATAKA BANK SHALIMAR BAGH (WEST) DELHI	011-41562928 / 9899481123	dhruvagg1@rediffmail.com dhruvagg12@gmail.com
77	PURUSHOTHAMAN BHUTANI & CO/DE1405	3/11708, SAT NAGAR KAROL BAGH NEW DELHI	011-25817459 / 9811088745	pbc.bhutani@gmail.com cabkjha@ymail.com
78	H K CHAUDHRY & CO/DE0063	1/9-B JINDAL HOUSE, IST FLOOR ASAF ALI ROAD DELHI	011-41514981 / 9810807900	hkcdelhi@yahoo.co.in hkcdelhi@gmail.com
79	P A R Y & CO/CR1300	306/12, ADITYA COMPLEX COMMUNITY CENTRE PREET VIHAR NEW DELHI	011-22440034 / 9999767040	yogeshmalik@paryca.org cayogeshmalik@gmail.com
80	HINGORANI M & CO/DE0129	35, NETAJI SUBHASH MARG, DARYA GANJ, NEW DELHI	011-41068129 / 9810057066	hmc@vsnl.net sanjaynarangca@yahoo.co.in
81	J L GARG & CO/DE0611	BASEMENT, 18, NATIONAL PARK LAJPAT NAGAR - IV NEW DELHI	011-41636826 / 9810195096	jlgarg84@rediffmail.com lalit.goel@inbox.com
82	S V P & ASSOCIATES/DE2217	1209, NEW DELHI HOUSE, 27, BARAKHAMBA ROAD CONNAUGHT PLACE	011-23351538 / 9811228951	CAVKCO@GMAIL.COM VKCHOPRACO@HOTMAIL.COM

		DELHI		
83	R K DEEPAK & CO/DE1577	303-B, APRA PLAZA PLOT NO. 28, ROAD NO. 44, PITAMPURA COMMUNITY CENTER DELHI	01127012573 / 9417003232	asimjain@gmail.com arvind3283@yahoo.com
84	K P M R & ASSOCIATES/DE0637	211 DELHI CHAMBER DELHI GATE DELHI	01123262425 / 9811116674	kpmr.ca@gmail.com kamalfaruqui@hotmail.com
85	R VENDER GUPTA & ASSOCIATES/DE0854	206, HEMKUNT HOUSE 6, RAJENDRA PLACE NEW DELHI	011-25715282 / 9810238400	rvguptaassociates@yahoo.co.in keertyadav@gmail.com
86	J N MITAL & CO/DE1010	J-85, 2ND FLOOR GULATI COMPLEX RAJOURI GARDEN, NEW DELHI NEW DELHI	01141447118 / 9811035821	jnmitalco@rediffmail.com amittal90@gmail.com
87	RAWLA & CO/DE0363	504, SURYA KIRAN 19, KASTURBA GANDHI MARG NEW DELHI	01141510425 / 9811484459	services@rawlaco.in rawla_co@yahoo.co.in
88	DHAWAN & CO/DE2225	312, WEGMANS HOUSE, 21, VEER SAVARKAR BLOCK, VIKAS MARG, SHAKARPUR NEW DELHI	011-22017651 / 9810312175	dpal11@hotmail.com gogia.sunil@gmail.com
89	TIWARI & ASSOCIATES/DE0613	T - 8 GREEN PARK EXTENSION DELHI	01126166225 / 9891386862	tikaca81@hotmail.com tikaca_81@yahoo.co.in
90	JINDAL & CO/DE0794	3803 DAVID STREET DARYAGANJ NEW DELHI	011-23277249 / 9811030958	akhilbjindal@gmail.com akhiljindal@jindalandcompany.com
91	K M AGARWAL & CO/DE0320	36 NETAJI SUBHASH MARG DARYAGANJ DELHI	011-23273738 / 9810227588	kmagarwal_1969@rediffmail.com ca.cpmishra@gmail.com
92	K K SONI & CO/DE0397	130, SAROJINI MARKET, NEW DELHI NEW DELHI	011-24673254 / 9810908668	kks@kksoni.com santsujat@rediffmail.com
93	PRASAD AZAD & CO/DE0029	1207, SURYA KIRAN BUILDING, 19 - KASTURBA GANDHI MARG, NEW DELHI	011-41510179 / 9810164306	info@prasadazad.com deepkazad@hotmail.com
94	CHANDIWALA VIRMANI & ASSOCIATES/DE0155	DR.P.N. BEHL HOUSE, 2ND FLOOR 13, DARYA GANI NEW DELHI	01143587399 / 9810353214	chandiwalaagupta@yahoo.com rameshchandiwala@rediffmail.com
95	V P BATRA & CO/DE1906	222-223, DDA OFFICE COMPLEX-I, CYCLE MARKET, JHANDEWALAN	011-23672354 / 9811036568	batravp@gmail.com info@vpbatraco.com

		EXTENSION, NEW DELHI		
96	AGIWAL & ASSOCIATES/DE0222	LAL KOTHI, 2ND FLOOR, 3830, PATAUDI HOUSE ROAD, DARYA GANJ NEW DELHI	011-23267461 / 9868238336	agiwal68@gmail.com agiwal@vsnl.net
97	S K MITTAL & CO/DE0100	MITTAL HOUSE E-29, SOUTH EXTENSION PART-II DELHI	(011) 26258517 / 9810002943	skmittalca@yahoo.co.in gaurav@skmittal.co.in
98	PREM GUPTA & CO/DE0295	4, SHIVAJI MARG, NAJAFGARH ROAD, NEW DELHI	011-25422417 / 9818370187	pguptaco@yahoo.co.in pguptaco@gmail.com
99	N K BHARGAVA & CO/DE0274	C - 31, 1ST FLOOR ACHARYA NIKETAN, OPP. POCKET - I MAYUR VIHAR, PHASE - I DELHI	011-22793650 / 9810127820	n.k.bhargava@gmail.com nkbh_co@yahoo.co.in
100	JAIN CHOPRA & CO/DE0152	105, JYOTI BHAWAN, MUKHERJEE NAGAR, COMMERCIAL COMPLEX NEW DELHI	01127652776 / 9810247478	jc_company@sify.com anilgroveruk@yahoo.com
101	K K GHEI & CO/DE0139	806, HEMKUNT HOUSE 6, RAJENDRA PLACE NEW DELHI	011-25714080 / 9811212619	kkgheindco@rediffmail.com kkgheindco@gmail.com
102	D SINGH & CO/DE0370	C-97 PANCHSHEEL ENCLAVE NEW DELHI NEW DELHI	011-26497106 / 9810331579	d_singhco@rediffmail.com dsingh_co@yahoo.in
103	J P KAPUR & UBERAI/DE0230	LOWER GROUND FLOOR, C-4/5, SAFDARJUNG DEVELOPMENT AREA, NEW DELHI	49562700 / 9811073374	menon@jpk.com deepakmenon20@gmail.com
104	VINOD AJAY & ASSOCIATES/DE1432	D-85 EAST OF KAILASH NEW DELHI	011-26444419 / 9999991983	vinod@vinodajay.com vinodeok@gmail.com
105	GOEL MINTRI & ASSOCIATES/DE2218	JD-18-B, 1ST FLOOR, NEAR ASHIANA CHOWK, PITAMPURA, NEW DELHI	011-64699699 / 9811173846	mintri_ca@rediffmail.com mintri_ca@hotmail.com
106	J BHAGWAN & ASSOCIATES/DE2100	2285/69 GURUDWARA ROAD 3RD FLOOR KAROL BAGH, NEW DELHI- 110005 NEW DELHI	011-28751933 / 9810175773	cajbgupta@yahoo.co.in cajbgupta@gmail.com
107	SINGHI CHUGH & KUMAR/DE1617	B-7/107A, GROUND FLOOR, SAFDARJUNG ENCLAVE EXTENTION NEW DELHI	011-32915989 / 9810961497	harsh@sekonline.net harsh65kumar@yahoo.co.in
108	N K S CHAUHAN & ASSOCIATES/DE1611	C-62, BASEMENT, SOUTH EXTENSION, PART -I, NEW DELHI-110049 NEW DELHI	011 24656291 / 9810050031	nks_chauhan@yahoo.com canks.associates@gmail.com
		H-61, GOBIND MANSION		

	H S AHUJA & CO/DE0452	CONNAUGHT CIRCUS DELHI	23322581 / 9811045349	kalrass@hotmail.com kalrasatinder@gmail.com
110	BATRA SAPRA & CO/DE0135	F-14, SHIVAM HOUSE, 17 AMAR CHAMBER CONNAUGHT CIRCUS NEW DELHI DELHI	011-23314959 / 9711991842	batrasapra@yahoo.co.in karanster82@gmail.com
111	BHASIN RAGHAVAN & CO/DE0081	F - 48 BHAGAT SINGH MARKET,  NEW DELHI	011-23364607 / 9810203165	bhasinraghavan@gmail.com luxco@bol.net.in
112	V C GAUTAM & CO/DE1121	B -3 KAILASH COLONY  DELHI	011 65106151 / 9811076020	vishnugautam@yahoo.com mbmf98@del3.vsnl.net.in
113	MEHRA GOEL & CO/DE0028	505, CHIRANJIV TOWER NEHRU PLACE  DELHI	011 26419527 / 9811862507	mg@mehragoelco.com geetikasm@gmail.com
114	NIRMAL JAIN & CO/DE0249	643, KATRA HARDAYAL, CHANDNI CHOWK DELHI-110006 DELHI	011-23269648 / 9810074006	aniljainca11@yahoo.com nkjl@satyam.net.in
115	S MOHAN & CO/DE0093	G-47 CONNAUGHT CIRCUS  NEW DELHI	011-23352442 / 9971555890	mail@smohan.co.in virenderbhatani@gmail.com
116	S N NANDA & CO/DE0064	C 43, PAMPOSH ENCLAVE GREATER KAILASH - I,  NEW DELHI	011 26227853 / 9891341398	snnco@snnco.net gaurav_nanda@gedaone.com
117	K B CHANDNA & CO/DE0163	E-27,SOUTH EXTENSION- II,FIRST FLOOR  DELHI	011-26250339 / 9811073984	onile@kbeca.com kbc.chandna@gmail.com
118	B R MAHESWARI & CO/DE0024	M-118 CONNAUGHT CIRCUS  NEW DELHI	011-23416341 / 9810213440	sudhir@brmco.com akshay.maheshwari@gmail.com
119	SURESH CHANDRA & ASSOCIATES/DE1197	610, NEW DELHI HOUSE 27 BARAKHAMBA ROAD CONNAUGHT PLACE NEW DELHI	01166142200 / 9811036213	sca_ca_co@yahoo.com guptan20@gmail.com
120	RAJENDRA K GOEL & CO/DE0118	J-288 GROUND FLOOR SAKET  DELHI	01129551642 / 9810128151	rajendrakgoelco@gmail.com rajendrakgoelco@hotmail.com
121	KAPOOR BHUSHAN & CO/DE0424	DP 55 MAURYA ENCLAVE PITAMPURA  DELHI	011-27311129 / 9871301336	kapoorbhushan_co@hotmail.com kbckbcd@yahoo.com
122	L C KAILASH AND ASSOCIATES/DE1281	NBR HOUSE, C-124, PREET VIHAR,  NEW DELHI	011-23674977 / 9910126660	lck_ca@yahoo.co.in dgms1987@gmail.com
123	S B G & CO/DE2229	9, ATTA-UR-REHMAN LANE CIVIL LINES DELHI DELHI	011-23987534 / 9312212065	sbg@sbg.co.in sbgdelhi@gmail.com



124	NARESH K GUPTA & CO/DE1527	ROOM 209 , VARDAN HOUSE 7/28 ANSARI ROAD , DARYA GANJ NEW DELHI	01123282131 / 9810032250	nitin.gupta@nareshkgupta.com ca.nareshkumargupta@gmail.com
125	VINOD KUMAR & ASSOCIATES/DE0591	4696, BRIJ BHAWAN 21A, ANSARI ROAD, DARYA GANJ, NEW DELHI	011-26228410 / 9811040004	vaibhavjain@inmaes.com vinodjainca@gmail.com
126	M L PURI & CO/DE0615	407, NEW DELHI HOUSE 27, BARA KHAMBA ROAD, NEW DELHI DELHI	01141511406 / 9810826824	camlpuri@gmail.com raj95584@yahoo.com
127	BHUDLADIA & CO/DE1633	12/10, EAST PATEL NAGAR NEW DELHI	011-25818656 / 9810158456	mail@bhudladia.com topuneetsingla@rediffmail.com
128	H D S G & ASSOCIATES/DE0987	K - 61, BASEMENT JANGPURA EXTENSION NEW DELHI	011-45180000 / 9811081321	hdsg@hdsgindia.com harbirgulati@gmail.com
129	ARUN K AGARWAL & ASSOCIATES/DE0566	105, FIRST FLOOR, SOUTH EX. PLAZA I 389A, MASJID MOTH SOUTH EXTENSION PART II NEW DELHI	011-26251200 / 9810055982	arunagarwal_ca@rediffmail.com arun1960@gmail.com
130	GIANENDER & ASSOCIATES/DE0713	PLOT NO. 6 SITE NO. 21, GEETA MANDIR MARG, NEW RAJINDER NAGAR DELHI	011-28743942 / 9810136499	gka_ma@yahoo.com info.gianender@gmail.com
131	BAWEJA & KAUL/SPJ049	506 CORPORATE TOWERS 85A ZAMRUPUR, GREATER KAILASH - I NEW DELHI	01129231090 / 9810012809	skgurtoo@gmail.com dkkaul@hotmail.com
132	BANSAL SINHA & CO/DE0195	18/19 OLD RAJINDER NAGAR NEW DELHI	01125853424 / 9810146550	bse@bansalsinha.com bansalsinha@yahoo.com
133	K G SOMANI & CO/DE0781	3/15 ASAF ALI ROAD , 4TH FLOOR NEAR DELITE CINEMA NEW DELHI	011-23277677 / 9871098777	anujsonani@kgsontani.com kgsomani@gmail.com
134	D S P & ASSOCIATES/DE1188	783, DESH BANDHU GUPTA ROAD, NEAR FAIZ ROAD CROSSING, KAROL BAGH NEW DELHI	01123684423 / 9811589067	dspdelli@airtelmail.in ca.atuljain@dspdelli.in
135	BANSAL R KUMAR & ASSOCIATES/DE0940	G 7 AND 8 NAMDHARI CHAMBERS 9 54 D B GUPTA ROAD KAROL BAGH NEW DELHI DELHI	011-23516768 / 9810015824	rkbansal01@yahoo.com accounts@brkindia.in
136	A P R A & ASSOCIATES/DE2438	379, AGGARWAL, MILLENIUM TOWER 2 NETAJI SUBHASH PLACE, PITAMPURA, DELHI DELHI	011-47292280 / 9810103611	atul@servicetax.net caarun@rediffmail.com
137	SATYENDRA JAIN &	D-1, 2ND FLOOR, DEFENCE COLONY,	011 24652207 /	mail@sja.in

	ASSOCIATES/DE1132	NEW DELHI NEW DELHI	9810227264	satyendra33@gmail.com
138	ARUN SINGH & CO/DE1274	E-7, LAJPAT NAGAR-III NEW DELHI	011-29835500 / 9899297198	arunsinghco@gmail.com arunsinghca@indiatimes.com
139	CHATURVEDI & PARTNERS/CA0611	212A CHIRANJIV TOWER 43 NEHRU PLACE NEW DELHI NEW DELHI	01146654665 / 9811069164	delhi@chaturvedica.com rmathe@gmail.com
140	O.P. TULSYAN & CO/DE1178	B-27/5, D.S. RAMESH NAGAR, NEW DELHI	01142283258 / 9811081109	rakesh@optulsyam.com rakeshcacs@gmail.com
141	M VERMA & ASSOCIATES/DE0876	1209, HEMKUNT CHAMBERS, 89 NEHRU PLACE NEW DELHI	011-41078098 / 9810125349	mvermaassociates@yahoo.in mvermaasso@gmail.com
142	GUPTA GARG & AGARWAL/DE0678	G-55, ROYAL PALACE, 2ND FLOOR, LAXMI NAGAR, VIKAS MARG DELHI DELHI	011-43016663 / 9312282105	guptagargandagrawal@yahoo.co.in cabbgupta@gmail.com
143	P. A. R. M. & S. M. R. N./DE1830	OFFICE NO. 403, BLOCK - B, NDM-I NETAJI SUBHASH PLACE, PITAMPURA NEW DELHI	011-47050401 / 9811082718	sudhir.agarwal@parmandsmrn.com r_s2422@yahoo.com
144	S P M G & COMPANY/DE2246	3322A, II FLOOR, KAROL BAGH, NEW DELHI NEW DELHI	011-28727385 / 9810150528	vinodgupta_fca@yahoo.co.in vinodgupta.spmg@gmail.com

Back

**List of major firms paneled in a specified firm station  
( Major Audit Firms )**

Sno.	Firm Name	Address	Telephone number	Email address
1	P D RUNGTA & CO	CENTRE POINT 21, HEMANT BASU SARANI 3RD. FLOOR, ROOM NO.317 KOLKATA WEST BENGAL 700001	033-30282503 033-30282502 9831007253	pdrungta@gmail.com
2	S K NAREDI & CO	GROUND FLOOR, APSARA APARTMENT 67 PARK STREET  KOLKATA WEST BENGAL 700016	03322268433 06572320686 9007205145	ajay.b@sknaredi.com
3	M RAGHUNATH & CO	6 GARSTIN PLACE ASHOKA CHAMBERS FIRST FLOOR KOLKATA WEST BENGAL 700001	03322305574 03340056231 9830071871	mraghunathcokolkata@gmail.com
4	S R BATLIBOI & CO	22 CAMAC STREET BLOCK C 3RD FLOOR KOLKATA 700 016 KOLKATA WEST BENGAL 700016	033 22811224 033 66153400 9831082291	lohiapawan@facebook.com
5	B M CHATRATH & CO	"CENTRE POINT" ,4TH FLOOR, ROOM NO-440 21, HEMANTA BASU SARANI KOLKATA WEST BENGAL 700001	033-2248- 4575 033-2248- 6798 9830146582	bmccal@bmchatrath.in
6	GUPTA & CO	53A, MIRZA GHALIB STREET, FLAT NO 3C, KOLKATA- 700016. KOLKATA WEST BENGAL 700016	033-2229- 2638 033-2229- 6241 9830040184	guptaco55@hotmail.com
7	LODHA & CO	14 GOVERNMENT PLACE EAST  KOLKATA WEST BENGAL	033 40400000 033 40400200 9831020600	ichoudhury@lodhaco.com

		700069		
8	RAY & RAY	6 CHURCH LANE KOLKATA WEST BENGAL 700001	(033) 22489861 (033) 40648107 9830046973	raynray@vsnl.com
9	N SARKAR & CO	21 PRAFULLA SARKAR STREET 2ND FLOOR KOLKATA WEST BENGAL 700072	(033)2212645 4 (033)2212654 9 9831036887	nsarkar@vsnl.net
10	S N MUKHERJI & CO	1B, OLD POST OFFICE STREET, EMERALD HOUSE, 3RD FLOOR, B.B.D. BAGH HOWRAH WEST BENGAL 700001	(033)2248- 1726 (033)2230- 7281 9831089590	snmukherji@vsnl.net
11	L B JHA & CO	GF - 1 GILLANDER HOUSE 8, NETAJI SUBHAS ROAD KOLKATA WEST BENGAL 700001	033 2242- 5858 033 2242- 4277 9830027410	bnjha@lbjha.com
12	MOOKHERJEE BISWAS & PATHAK	5 & 6, FANCY LANE 5TH FLOOR KOLKATA WEST BENGAL 700001	(033)2248 1733 (033)2242 1789 9433037066	mbpkol@vsnl.net
13	G BASU & CO	"BASU HOUSE", 3, CHOWRINGH APPROACH, KOLKATA - 700 072 KOLKATA WEST BENGAL 700072	033-22126253 033-22128016 9831355960	s.lahiri@gbasu.in
14	KOTHARI & CO	1E, NEELKANTH 26-B, CAMAC STREET, KOLKATA WEST BENGAL 700016	033-22901430 033-22878204 9831108629	amitavkothari@yahoo.co.in
15	NANDY HALDER & GANGULI	18, NETAJI SUBHAS ROAD, TOP FLOOR, KOLKATA WEST BENGAL	033 2230 0008 033 2231 6123 9831203590	nandyhalderganguli1973@ gmail.com

		700001		
16	GUHA NANDI & CO	COMMERCE HOUSE 5TH FLOOR, ROOM 8D&E, 2A, GANESH CHANDRA AVENUE, KOLKATA WEST BENGAL 700013	(033)2213- 2929 (033)2213- 2930 9433009268	guhanandi@gmail.com <GNC_CA@VSNL.NET& NBSP<td>
17	SINGHI & CO	1-B OLD POST OFFICE STREET KOLKATA KOLKATA WEST BENGAL 700001	03322484573 03322484577 9830255666	anurag.singhi@bakertillysi nghi.com
18	N C BANERJEE & CO	"COMMERCE HOUSE" 1ST FLOOR, ROOM NO.9, 2 GANESH CHANDRA AVENUE KOLKATA WEST BENGAL 700013	(033) 22132200 (033) 22132265 9831393592	ncban02@vsnl.net
19	G P AGRAWAL & CO	7-A KIRAN SHANKAR RAY ROAD 2ND FLOOR KOLKATA WEST BENGAL 700001	03322483941 03322488338 9830025610	gpa@cal.vsnl.net.in
20	B MUKHERJEE & CO	30 B, RAMKAMAL STREET KOLKATA-700023 KOLKATA WEST BENGAL 700023	033-24554888 033-24596310 9433883100	bmukherjee@rediffmail.co m
21	CHATTERJEE & CO	153, RASH BEHARI AVENUE, 3RD FLOOR, KOLKATA - 700 029 KOLKATA WEST BENGAL 700029	03324656114 03324656115 9831087950	chatterjee.ca@rediffmail.co m
22	CHATURVEDI & CO	60, BENTINCK STREET, KOLKATA WEST BENGAL 700069	(033) 22292229 (033) 22299022 9433021144	chaturvedikol@hotmail.co m
23	B K SHROFF & CO	23-A, NETAJI SUBHASH ROAD ROOM NO. 15, 3RD FLOOR	03322300751 03322300752 9331034714	lalitshroff@ymail.com

		KOLKATA WEST BENGAL 700001		
24	DE & BOSE	8/2, KIRAN SHANKAR ROY ROAD, 2ND FLOOR, ROOM NO. 1, KOLKATA- 700001  KOLKATA WEST BENGAL 700001	033-22485039 033-22487424 9831005582	durgadas@cal3.vsnl.net.in
25	S GHOSE & CO	11, OLD POST OFFICE STREET, 2ND FLOOR, KOLKATA KOLKATA WEST BENGAL 700001	033-2231195 033-22481201 9830053731	sgghose1943@yahoo.com
26	SAHA GANGULI & ASSOCIATES	NEELAMBER, 28B, SHAKESPEARE SARANI, 4TH FLOOR, FLAT NO. 4E  KOLKATA WEST BENGAL 700017	033 22828627 033 22827576 9830031670	sga2006@dataone.in
27	S P A N & ASSOCIATES	14/28, GOLF CLUB ROAD GROUND FLOOR KOLKATA - 700 033 KOLKATA WEST BENGAL 700033	(033) 24235099 (033) 65330628 9830251048	sg_associates@vsnl.net
28	S K SINGHANIA & CO	LESLIE HOUSE 19A JAWAHARLAL NEHRU ROAD  KOLKATA WEST BENGAL 700087	033-22495211 033-22495224 9831027576	rajeshsinghania@rediffmail.com
29	M C BHANDARI & CO	4, SYNAGOGUE STREET {SUITE NO- 205} BEHIND CENTRAL BANK OF INDIA FACING BRABOURNE ROAD KOLKATA WEST BENGAL 700001	033-22426077 033-22421053 9830268455	mcbncokol@gmail.com
30	RAMESH C GUPTA & CO	11 SRI NATH DAS LANE BOW-BAZAR KOLKATA WEST BENGAL	03322370437 03322376766 9830014627	ashok_reg@hotmail.com

31	DE CHAKRABORTY & SEN	700012 "BIKANER BUILDINGS" (1ST FLOOR) 8-B, LALLBAZAR STREET, KOLKATA - 700 001 KOLKATA WEST BENGAL 700001	033-2230- 0171 033-2230- 5604 9433258861	decha
32	DUTTA SARKAR & CO	7A, KIRAN SANKAR ROY ROAD, 2ND FLOOR KOLKATA-700001 KOLKATA WEST BENGAL 700001	03322481760 03321331333 9831079518	dusac.2009@rediff.com
33	GHOSHAL & GHOSAL	4.COMMERCIAL BUILDINGS.23 NETAJI SUBHAS ROAD. KOLKATA WEST BENGAL 700001	033 22307414 033 65449417 9051176460	ghslandgsl@airtelmail.in
34	L.N TODI & CO	15N,NELIE SENGUPTA SARANI HUDCO NIWAS, 4TH FLOOR ROOM NO.4 KOLKATA WEST BENGAL 700087	033-22526891 9831447707	bdsca@vsnl.net
35	K S BOTHRA & CO	9/12 LAL BAZAR STREET "E" BLOCK , 1ST FLOOR MERCANTILE BUILDINGS KOLKATA WEST BENGAL 700001	03322430682 03322485534 9830952248	ksbnco@ksbothraco.com
36	R P BOOBNA & CO	KARNANI ESTATE 209, A.J.C. BOSE ROAD, 2ND FLOOR ROOM NO 87 KOLKATA WEST BENGAL 700017	033 30282576 033 30222268 9831195559	rpboobna@gmail.com
37	D K CHHAJER & CO	5, OLD COURT HOUSE STREET 2ND FLOOR KOLKATA KOLKATA WEST BENGAL 700001	033 22302598 033 22133179 9433002481	kolkata@dkcindia.com
38	K N GUTGUTIA & CO	FLAT NO. 23, 2ND FLOOR, 6C, MIDDLETON STREET,	033-2287- 3756	kng_kol@vsnl.net

		KOLKATA WEST BENGAL 700071	033-2287- 3735 9432382267	
39	SRI ASSOCIATES	CENTRAL PLAZA, 41 B. B. GANGULY STREET 3RD FLOOR KOLKATA - 700012. KOLKATA WEST BENGAL 700012	033-22111175 033-22110570 9433181589	sasso@cal2.vsnl.net.in
40	B CHHAWCHHARIA & CO	8A & 8B, SATYAM TOWERS 3, ALIPORE ROAD KOLKATA WEST BENGAL 700027	033 24791951 033 24791952 9830263835	contact@bccindia.com
41	S K AGRAWAL & CO	4A, COUNCIL HOUSE STREET 2ND FLOOR KOLKATA WEST BENGAL 700001	033-22488348 033-22487312 9830078078	sandeep@skagrawal.co.in
42	A R DAS & ASSOCIATES	1, 2 & 3 WOODBURN COURT WOODBURN ROAD KOLKATA WEST BENGAL 700020	(033)2281297 6 (033)2290437 5 9830248463	ardsys2002@rediffmail.co m
43	R KOTHARI & CO	16 A, SHAKESPEARE SARANI NEW B.K. MARKET 5TH FLOOR KOLKATA WEST BENGAL 700071	033-22826807 033-22826809 9830892894	rkothari_company@rediffm ail.com
44	J L SENGUPTA & CO	70A, LENIN SARANI, 1ST FLOOR, KOLKATA WEST BENGAL 700013	03322645633 03322266691 9433177389	jlsco@vsnl.net
45	VIDYA & CO	ROOM NO. 316, 3RD FLOOR CENTRE POINT, 21, HEMANT BASU SARANI KOLKATA KOLKATA WEST BENGAL 700001	(033) 22133231 (033) 22133232 9831003978	info@vidyaca.com



46	S B A ASSOCIATES	27, MIRZA GHALIB STREET, 5TH FLOOR,  KOLKATA WEST BENGAL 700016	(033)2252 0049 (033)2252 6704 9339822275	sbaaudit@dataone.in
47	S JAYKISHAN	12, HO-CHI-MINH SARANI,2ND FLOOR, SUITE NO 2D,2E &2F 2ND FLOOR KOLKATA WEST BENGAL 700071	033-40035801 033-40035830 9831001140	info@sjaykishan.com
48	U S SAHA & CO	228 KAMALALAYA CENTRE ( 2 ND FLOOR) 156 A , LENIN SARANI KOLKATA KOLKATA WEST BENGAL 700013	033-22158359 033-22158781 9831234584	ussahaco@hotmail.com
49	NUNDI & ASSOCIATES	7C,KIRON SHANKAR ROY ROAD HASTING CHAMBER, 3RD FLOOR  KOLKATA WEST BENGAL 700001	033 22308863 033 22302516 9433009144	nundi1975@gmail.com
50	V SINGHI & ASSOCIATES	FOUR MANGOE LANE SURENDRA MOHAN GHOSH SARANI GROUND FLOOR KOLKATA WEST BENGAL 700001	03330287839 03330287838 9830047825	vsinghiandco@gmail.com
51	A KAYES & CO	231, KAMALALAYA CENTRE 156A, LENIN SARANI  KOLKATA WEST BENGAL 700013	(033)2215725 2 (033)2215522 4 9339513458	akayes123@gmail.com
52	KAY & KAY ASSOCIATES	CENTRE POINT 21, HEMANT BASU SARANI 5TH FLOOR, ROOM NO 501  KOLKATA WEST BENGAL 700001	03322105006  9831082318	hazrak@vsnl.net
53	DEOKI BIJAY &	213C.JABAKUSUM HOUSE	033 22121110	dn.agrawal@dbcca.co.in

	CO	2ND FLOOR 34, CHITTARANJAN AVENUE KOLKATA WEST BENGAL 700012	033 22122633 9433039556	
54	RAY & CO	21A, SHAKESPEARE SARANI, FLAT - 8C, 8TH FLOOR, KOLKATA WEST BENGAL 700017	033-22802266 09331029749 9831004140	rcpl@cal.vsnl.net.in
55	J GUPTA & CO	12, WATERLOO STREET 3RD FLOOR KOLKATA WEST BENGAL 700069	03322485923 03322484665 9331022920	ecotech@cal2.vsnl.net.in
56	ABHIJIT DUTT & ASSOCIATES	8/2 KIRAN SHANKAR ROY ROAD 2ND FLOOR ROOMS 2 AND 3 CALCUTTA CALCUTTA WEST BENGAL 700001	03322481962 03322485052 9433300400	cadutt@gmail.com
57	SARAF & CHANDRA	ASHOKA HOUSE, SUITE NO. 501 3A, HARE STREET 5TH FLOOR KOLKATA WEST BENGAL 700001	033-22317108 033-22480712 9831087579	saraf@sarafchandra.com
58	S D P & ASSOCIATES	46C, CHOWRINGHEE ROAD, FLAT NO. 14G/2E, EVEREST HOUSE KOLKATA WEST BENGAL 700071	03330535007 03322882944 9831123466	sandeep@sdpa.in
59	H S BHATTACHARJEE & CO	KAMALALAYA CENTRE 3RD FLOOR, ROOM NO 316 156A LENIN SARANI KOLKATA WEST BENGAL 700013	(033)2215083 2 (033)2215932 3 9831034440	hsbhattacharjee@gmail.com

Back

