

Admission to Membership

The Institute of Cost Accountants of India

Advancement to Fellowship

Date of Advancement :
29th February 2012

M/5057

Shri Debasish Dutt
MCOM, MBA, FCMA
Senior Vice President,
Simplex Infrastructures
Ltd., Simplex House,
27, Shakespeare Sarani,
Kolkata 700 017

M/5478

Shri K. Vaidyanathan
BSC, ACS, FCMA
Flat - 19, Phoenix CHS.,
Plot-23, Sector-9A, Vashi,
Navi Mumbai 4007 03

M/6149

Shri Jagadishchandra
Babulal Mistri
BE(ELEC), ACS, FCMA
J.B. Mistri & Co., Govt. App.
(P & M/C) Valuer,
Bungalow No. 2, New Uday
Park Society, Opp. Chandrapuri
Appts. Part 2, Near
Sarkari Vasahat, Vastrapur
Ahmedabad 380 052

M/7250

Shri Srinivasan Subramanian
MTECH, MBA, FCMA
S. Srinivasan & Co., B-2,
"Beverly", R C Gardenia
Flats, 97, Perambur Red
Hills Road, Kalpalayam,
Kolathur, Chennai 600 099

M/8110

Shri Ravindra Madhu Shetty
MCOM, LLB(G),
CMA(USA), FCMA
Manager - Accounts &
Finance, Access Floor Build.
Mat. & Elect. Trad. LLC,
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M/8174

Shri Nilmoni Bhakta
MCOM, FCMA
7, BPCL Staff Colony, Aziz
Baug, Chembur,
Mumbai 400074

M/9063

Shri K. Ramesh
MCOM, FCMA
48, Teenmurthi Apartments,
5, Natesan Colony, Alwarpet,
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M/9203

Shri K. Natarajan
BCOM, FCMA
A-17, Tarang Vihar, R.A.K.
Road, Wadala,
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M/9240

Shri Umeshwar Sharma
BSC, FCMA
U. Sharma & Associates,
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Nagar, Sonari,
Jamshedpur 831 011

M/9551

Shri Chandan Sarkar
MCOM, LLB, FCMA
57/3, Ramkrishna Sarani,
Vivekananda Pally, Behala,
Kolkata 700 060

M/9697

Shri Dhanaji Balkrishna
Waske
MCOM, FCMA
Deputy Manager - Accounts,
Alkyl Amines Chemicals
Ltd., D-6/1, MIDC Kur-
kumbh, Tal-Daund,
Kurkumbh 413 802

M/9840

Shri Dhyabrata Sanyal
BSC, FCMA
IA-94, Sector III, Salt Lake
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M/10560

Shri Nabendu Sengupta
BCOM(HONS), LLB, FCMA
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Kolkata 700 074

M/10836

Shri Manjul Grover
BCOM(HONS), FCA, FCS,
FCMA
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CGHS., Plot No. 27, Sector-12,
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M/11676

Shri Sengadu Narayanan
Sridharan
BSC, FCMA
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Dubai

M/12391

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M/12439

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MCOM, FCMA
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M/12533

Shri Anantha Padmanabham
Vemaraju
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Transit Quarter No. 15, Rail
Kunj, Samantha Vihar,
Bhubaneswar 751 017

M/13237

Shri Raj Kumar Walia
BCOM(HONS), FCMA
K - 207, South City I,
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M/14278

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M/14414

Shri Anup Kumar Pal
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M/14573

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M/15129

Shri Kamal Lochan Senapati
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M/15895

Shri Shiv Kumar Sharma
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C-3/206, P W O Housing
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Park Plaza Hotel,
Gurgaon 122 002

M/15922

Shri Arijit Bandyopadhyay
BSC, FCMA
Head - Finance, Tata Motors
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M/16616

Shri Jayanta Kumar Sen
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M/16704

Shri Ravi Balasubrahmanyam
Mamidipudi
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M/16718

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M/16809

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M/17085

Shri Ashok Chawla
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C-4/6, Mangla Apartment,
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M/18350
Shri Kishori Lal Singhal
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M/19127
Shri Saroj Kumar Babu
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M/19416
Shri Sanjib Das
MCOM, FCMA
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Guwahati

M/20260
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MCOM, FCMA
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M/20327
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Sr. Manager - F&A, JSW
Steel Limited, B-6, MIDC,
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M/21212
Shri Rajan Parampupallil
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MCOM, FCMA
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Kadavattaram, Neyyattinkara,
Thiruvananthapuram 695 121

M/21430
Shri K. Chandran
MCOM, LLB, FCMA
Joint General Manager
(Mtls.), HLL Lifecare Ltd.,
Akkulam Factory,
Sreekariyam P.O., Thiru-
vananthapuram 695 017

M/21439
Shri Sunil Kumar Gagrani
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Asstt. Manager (Cost Acco-
unts), Birla Cement Works,
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Chittorgarh 312 021

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ACS, FCMA
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Rabo India Finance Pvt. Ltd.,
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M/22958
Shri C. S. Sojan
MCOM, FCMA
Sr. Manager - Finance, Popular
Vehicles & Services Ltd.,
Kuttukaran Centre, Maman-
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M/23730
Shri Brijender Mohan Sharma
MCOM, FCMA
Sr. Manager - F&A, JSW
Steel Ltd., B-6, M.I.D.C.
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Road, Boisar 401 506

M/23986
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M/24784
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MCOM, LLB, FCMA
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M/24846
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B/903, Anamitra, Prakruti
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M/24927
Shri Saqib Mehdi
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Dy. Manager (F&A), Stand-
ing Conference of Public
Enterprises, SCOPE Com-
plex, 1st Floor, Core 8, 7, Lodi
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Ms. Arundhati Basu
BCOM, FCMA
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Kolkata 700 106

M/25476
Shri Rama Rao Sista
MCOM, MBA, FCMA
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M/25665
Shri Arun Kumar Gupta
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Associates, SBI Campus,
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Shri Sankar P. Panicker
BCOM, FCMA
64/768, Jaikunj, Chittoor
Road, Kochi 682 035

M/25886
Shri Brij Narain Mittal
MCOM, FCMA
Dy. General Manager (Fin),
O/o. G M (EN), MTNL
Mumbai, 3rd Floor, Central
Telephone Bldg., C R Marg,
Fort, Mumbai 400 001

M/25967
Shri Anirudha Sen
BCOM, CMA(USA), FCMA
B/6, 401, Jyoti Complex,
Filmcity Road, Santosh
Nagar, Goregaon (East),
Mumbai 400 063

M/26002
Shri Venkata Krishna Rao
Achanta
BCOM, FCMA
Plot No. 45, LIG-2, Vuda
Colony, Rajiv Nagar, Near
Liny School, Payakapuram,
A. S. Nagar - PO.,
Vijayawada 520 015

M/26064
Shri Ram Prakash
MCOM, FCMA
Accounts Officer, Triveni
Engineering & Ind. Ltd.,
Sugar Unit, Ramkola,
Kushinagar 274 305

M/26068
Shri R. Gopal
MFM, MPHIL, FCMA
34, Meenakshi Kalyana
Mandapam Street, Varna-
puram, Bhavani 638 302

M/26181
Shri Alok Mathur
BCOM, FCMA
3/91, Gujarat Refinery
Township, P.O. Jawahar
Nagar, Vadodara 391 320

The Institute of Cost Accountants of India

Admission to Associateship on the basis of MOU with IMA, USA

Date of Admission : 21st February 2012

C/32023
Mr. Bhaskar Rao Vedula
CMA(USA), ACMA
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C/32024
Ms. Renee Raichel Anil
CMA(USA), ACMA
Finance & Administration
Manager Seureca Overseas
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Dubai, U.A.E.

The Institute of Cost Accountants of India

Admission to Associateship on the basis of MOU with IPA, Australia

Date of Admission : 22nd February 2012

I/32025
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Subramanian
MCOM, MBA, MIPA, ACMA
Chief Accountant, Fakhro
Transport BSC (c), Post Box
No. 39, Manama, Bahrain

I/32026
Mr. Subrahmanyam Ramana-
nathan
BCOM, MIPA, ACMA
765, Genovese Place, Missi-
ssauga, Ontario, Canada.

**The Institute of Cost
Accountants of India**

**Admission to Associateship
Date of Admission :
29th February 2012**

M/32027
Shri C. V. Subramanian Iyer
BCOM(HONS), ACA, ACMA
C/o. K. Sankaranarayan Plot
No. 16, Balaji, 4th Street,
Alwar Nagar, Nanganallur,
Chennai 600 061

M/32028
Shri Kaushik Kumar
Mukhopadhyay
BCOM, ACMA
Purbachal Housing Estate,
Cluster - 13, Flat - H/8, Salt
Lake, Kolkata 700 097

M/32029
Shri A. Parasuraman
ACMA
25 Sree Nagar, John Vasu
Street Extn., M. M. C. Post,
Chennai 600 051

M/32030
Shri Surya S Rao Gunturi
MCOM, ACS, ACMA
H. No. 2-5-508 & 510 / 201,
Flat No. 201, Abhay Plaza
Amberpet, Hyderabad 500 013

M/32031
Shri Dinesh Kumar Yadav
BCOM, ACMA
Executive M/s. Musashi
Auto Parts India Pvt. Ltd.,
Plot No. 33 - 35 P 46 - 60,
Sector - 7, I G C Bawal,
Rewari 123 501

M/32032
Shri Rahul Gupta
BCOM, ACMA
529 KA/743 Picnic Spot
Road, Khurram Nagar,
Near Ring Road Crossing,
Near National Cycle,
Lucknow 226 022

M/32033
Shri Lakshmi Narasimha
Murthy Kalimipalli
BTECH(MECH), ACMA
10-37-140, Anandavanam,
Behind SBI Colony,
Bheemunipatnam,
Visakhapatnam 531 163

M/32034
Shri Naga Siva Kishore
Kumar Manthena
BCOM, MBA, ACMA
6C - 10 - 27 Near Markahdeya
Temple, Southern Street,
Eluru 534 001

M/32035
Shri Rajiv Sharma
ACMA
P. B. Road, Opp : Chhabra
Cottage, Jugsalai,
Jamshedpur 831 006

M/32036
Shri Amit Gupta
ACMA
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Market, Badarpur,
New Delhi 110076

M/32037
Shri Ravi Sai Nookaraju
Kuntamukkala
MSC, MBA, ACMA
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Hyderabad 500 018

M/32038
Shri Giridhari Lal Sharma
MCOM, ACMA
8 - H.I.G., Housing Board,
Phase - I, Saproon, Solan 0

M/32039
Shri Bhamidipati Venkata
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Shri Tanimal Ansari
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Tirumangalakudi - PT.,
Tanjore - Dist,
Tanjore 612102

M/32041
Shri Patcha Ratna Rao
BCOM, ACMA
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Apartment, Railway New
Colony, Subbalaxmi Nagar,
Visakhapatnam 530 016

M/32042
Ms Meenakshi
MA, MCOM, ACMA
16/373, H Bapa Nagar
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Bagh, New Delhi 110 005

M/32043
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Ghaziabad 201 012

M/32044
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Daman Road, Vapi 39 6191

M/32045
Shri Yogesh Bhatt
ACMA
C - 213 - B, Block - C,
Sector - 19, Noida 201 301

M/32046
Ms M. K. Jayasree
BCOM, ACMA
D 4 A, CDS Flats, Regal
Palm Gardens, Tambaram
Velacherry Road, Velacherry,
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M/32047
Shri Kishore Kumar J
MCOM, ACMA
Old No. 43, New No. 8,
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Floor, 2nd Main Road,
Jawahar Nagar,
Chennai 600 082

M/32048
Shri Aruna Kumar Padhy
MCOM, ACMA
Accounts Officer, M/s. N H
P C Ltd., PO - Rangit Nagar,
Dist - Namchi, South Sikkim
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M/32049
Shri Babulal Mannaram
Parihar
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A/50, Prestige Bunglows,
Near Syndicate Bank, Ghoda-
sar, Ahmedabad 380 050

M/32050
Shri Subrahmanya
Gopalakrishna Shastry
BCOM, ACMA
13, 9th Main, 3rd Cross,
Srinidhi Layout, Konana-
kunte, Bangalore 560 062

M/32051
Shri Ullhas Govind Sontake
BCOM, ACMA
C/o. V D Sontake Ramdas
Peth, Damle Margh,
Akola 444 001

M/32052
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LLB, ACMA
B - 503, Geeta Pushp,
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(East), Thane 401 107

M/32053
Shri Rakesh Chandra Gupta
MCOM, ACMA
11 - B, Pocket - J, Sheikh
Sarai, Phase - II,
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M/32054
Shri Birabara Moharana
ACMA
At/Po. Sarua, Dist - Khurda,
Via - Khurda, Khurda 752 055

M/32055
Shri Madhu H
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Costing M/s. Firepro
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11, Service Road, HAL 2nd
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Bangalore 560 008

M/32056
Shri Venkata Govinda
Rajulu Sadanala
BCOM, ACMA
Manager (Accounts &
Costing), M/s. My Home
Industries Ltd., Mulakala-
pally (V) Yellamanchili (M),
Visakhapatnam 531 055

- M/32057
Shri Sohel Akhtar
ACMA
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- M/32058
Shri Awanish Arun
BCOM(HONS), ACMA
MIG-13, Adityapur - 2, Jamshedpur 831 013
- M/32059
Shri Abhisek Bhowmik
BCOM(HONS), ACMA
"Parbati Nibas", Fatak Bazar, Kharida, Kharagpur 721 301
- M/32060
Shri Mange Ram Bhardwaj
MCOM, LLB, ACMA
Dy. Manager (Accounts)
M/s. Pearl Drinks Ltd., B - 42, Lawrence Road, Industrial Area, Delhi 110 035
- M/32061
Ms Minarva Das
ACMA
C/o. Ashis Kumar Nayak, LB/425, Bhimatangi, Phase-II, Bhubaneswar 751 002
- M/32062
Ms Divya
ACMA
B - 1/64, Street No. 3, New Ashok Nagar, Delhi 110 096
- M/32063
Shri Hitesh Tulashibhai Dakhara
BCOM, ACA, ACMA
1/2, Shivkrupa Opp : bajarang Nagar Society, Near Shakti Vijay Society, Nana Varachha Gam, Surat 395 006
- M/32064
Shri Sujay Ghosh
ACMA
H. No. 35-46, G K Colony, PO - Sainikpuri, Secunderabad 500 094
- M/32065
Shri Arun Kumar Garg
BCOM, ACMA
Assistant Manager (F & A)
M/s. National Fertilizers Limited, A - 11, Sector - 24, Noida 201 301
- M/32066
Shri Manoj Kumar Gupta
BCOM(HONS), ACMA
Head (Decision Support) M/s. Tata Steel Limited, Finance & Accounts, 2nd Floor, Commercial Centre, Bistupur, Jamshedpur 831 001
- M/32067
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- M/32068
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38 - G, Pocket A - 3, Mayur Vihar, Phase - III, Delhi 110 096
- M/32069
Shri Saneesh Kunnel Joseph
BCOM, ACMA
C/o. Shiny Thomas, S/N Social Affairs Nurses Hostel, PO Box - 41962, Jleeb Al - Shuyonkh, Kuwait
- M/32070
Shri Karthik Kumar K A
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9/275, Madava Nilaya, S. T. Street, Kollegal, Dist - Chamraj Nagar, Kollegal 571 440
- M/32071
Shri Raj Ganesh Karunakaran
BCOM, MCA, ACMA
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- M/32072
Shri Ameya Ramchandra Kale
BCOM, ACMA
444, Shaniwar Peth, Hasabnis Bakhal, Near Rajmachikar Mill, Pune 411 030
- M/32073
Shri Karthikeyan
BCOM, MBA, ACMA
1/90 - A, Nandhavana Thottam, Pillaiyar Kovil Street, Near Mariamman Kovil, Chinnampalayam, Coimbatore 641 062
- M/32074
Ms Mandeeep Kaur
MCOM, ACMA
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- M/32075
Shri Srinivasareddy Muppidi
ACMA
308, Ravi Sankar Residency, Tirumalanagar Colony, Meerpet, Moulali, Hyderabad 500 040
- M/32076
Ms Jayalaxmi Santosh Maller
BCOM, LLB, ACMA
B / 210, Tapasya, Paranjape "B" Scheme, Near Mahila Sangh School, Hanuman Road, Vile Parle (E), Mumbai 400 057
- M/32077
Shri M Srinivas
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Sr. Manager - A/cs., M/s. Tata Steel Ltd., Commercial Centre - IInd Floor, Bistupur, Jamshedpur 831 001
- M/32078
Shri K Sujit Mathai Mathew
BCOM, ACMA
Head - Sales & EPA Accounts, M/s. Tata Steel Ltd., 2nd Floor, Finance & Accounts, Commercial Centre, Bistupur, Jamshedpur 831 001
- M/32079
Shri Ashis Kumar Nayak
ACMA
LB-425, Phase-II Bhimatangi, Bhubaneswar 751 002
- M/32080
Shri Jai Kishan Ojha
ACMA
BL - B, 2 Floor, Flat - 201, 21, Rabindra Sarani, Liluah, Howrah 711 204
- M/32081
Ms Reerja Subin Puzhakka-rezhath
MCOM, ACMA
603 - 604, A - Wing, Maple Leaf, Raheja Vihar, Chandivili Farm Road, Powai, Mumbai 400 072
- M/32082
Shri Vipinkumar Manji Patel
BCOM, ACMA
Plot No. 02, Ranchodnagar, Opp : Adarsh Chemical, Above Jayambe Plywood Bhandar, Harinagar, Udhna, Surat 394 210
- M/32083
Shri Iswar Chandra Pradhan
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- M/32084
Shri Indrajit Roy
BCOM, ACMA
46, KD Flats, Kadma, PO - Kadma, Jamshedpur 831 005
- M/32085
Shri S Srinivasan
MA, MCOM, ACMA
Console Operator (Asstt. Programmer) Plannig, Development & Special Initiative Dept., Government of Tamil Nadu, Old Building, Secretariate, Chennai 0
- M/32086
Ms Honey Satpal
MCOM, ACS, ACMA
Plot No. 17 - 18, Opp : Allahbad Bank, Sandeep Motor Street, Damami Colony, Jodhpur 342 003

- M/32087
Shri Avinna Sundar Sahoo
BSC, ACMA
Officer, M/s. PACL India
Limited, 7th Floor,
Gopaldas Bhawan,
28 Barakhamba Road,
New Delhi 110 001
- M/32088
Shri Sisir Kumar Sahoo
ACMA
Assistant Manager, M/s.
Vedanta Aluminium Ltd.,
At/PO. Lanjigarh,
Kalahandi 766 027
- M/32089
Shri Niranjana Sutar
MCOM, ACMA
Assistant Manager -
Finance, M/s. Vedanta
Aluminium Limited,
At/Po. Lanjigarh,
Kalahandi 766 027
- M/32090
Shri Shreepati Laxman
Shenoy
BCOM, ACMA
A / 2, Kamdar Park, Off
Gokhale Road, Near Agar
Bazar, Dadar,
Mumbai 400 028
- M/32091
Ms Harshali Upadhyay
ACMA
Assistant Manager, H E G .
Mandideep (Near Bhopal),
Mandideep (Near Bhopal),
Dist - Raisen
Mandideep 462 046
- M/32092
Shri Somnath Mondal
ACMA
C/o. Pulak Mukherjee
Rakhi Apartment, Flat No.
S2C, 3, Kali Charan Dutta
Road, Kolkata 700 061
- M/32093
Shri Alok Kumar Choraria
BCOM(HONS), ACMA
R No. 304, 3rd Floor,
83/85, Netaji Subhas Road,
Kolkata 700 001
- M/32094
Shri Krupa Jeevan
Kollabathula
MCOM, ACMA
Sr. Proless Associate M/s.
Aegis Ltd., Essar Technopark,
Old Swan Mill Compound,
Nr. BKC LBDS Marg, Kurla,
Mumbai 400 070
- M/32095
Shri Nimish Mahasukhlal
Kothari
BCOM, ACMA
201, Jainam Enclave, Jainbli
Gully, Borivli (West),
Mumbai 400 092
- M/32096
Shri Naresh Nandkishore
Nailwal
BA(HONS), ACMA
Manager - Finance & HRM/
s. Sai Global Ltd., 11/12,
Swastik Disa Business Park,
B/H. Wadhani Estate, LBS
Marg, Ghatkopar(W)
Mumbai 400 086
- M/32097
Shri Ravinder Singh Negi
BCOM, ACMA
60 / 4D Sector - 2, DIZ Area,
Gole Market,
New Delhi 110 001
- M/32098
Shri Sudhansu Kumar Patro
ACMA
S/o. Shyamoghon Patro,
Infront of A K Real Estate,
Parabeda, Jeypore,
Koraput 764 001
- M/32099
Shri Goutam Rath
ACMA
C/o. S K A P Mahapatra
D - 3, Maitri Vihar, C. S. Pur,
Bhubaneswar 751 023
- M/32100
Shri Mohammed Abdul-
hussain Rampurawala
BCOM, ACMA
404/406, Taiyabiyah Madrasa
Building, 2nd Floor, R. No. 07,
Duncan Road,
Mumbai 400 004
- M/32101
Shri Jayanta Santra
MA, ACMA
Vill - Panchpara, PO - Radha-
dasi, Howrah 711 317
- M/32102
Shri Rakesh Saraf
BCOM, ACMA
Accounts Officer, M/s.
Bharat Heavy Electricals
Limited, Boiler Auxiliaries
Plant, BHEL, Ranipet,
Dist - Vellore, Ranipet 632 406
- M/32103
Ms Sathy K. B.
MSC, MBA, ACMA
Jr. Assistant M/s. Rubber
Board, Finance & Accounts
Division, Kottayam 686 002
- M/32104
Shri Dilip Kumar Shaw
MCOM, ACMA
Elias Road, Agarpara, B. T.
Road, Nr. KPK Wholesale,
Asha Sagar Building,
Kolkata 700 058
- M/32105
Shri Haresh Joginderpal Soni
BCOM, ACA, ACMA
302, Sunflash Vrishi
Complex, I. C. Colony,
Borivili (W), Mumbai 400 103
- M/32106
Shri Dattaram Pandurang
Shinde
BCOM, LLB, FCS, ACMA
302, Krishna Niwas, Nane
Pada, Mulund (East),
Mumbai 400 081
- M/32107
Shri V Srinivasan
BSC, ACMA
G - 2, Annapoorana Apart-
ments, Old No. 18, New No.
39, 3rd Main, Kasturi Bai
Nagar, Adyar,
Chennai 600 020
- M/32108
Shri Sanjay Vijayvergiya
BCOM, ACMA
S/o. Ramcharan Vijay, Plot
No. 7, Nr. Bajrang Nursary,
Hida Ki Mori, Ramganj,
Jaipur 302 003
- M/32109
Shri Satyanarayan Ganga-
bishan Sarda
MCOM, BED, ACMA
Assistant Professor Toshni-
wal Arts & Commerce
College, Tq : Sengaoan,
Dist - Hingoli, Hingoli 0
- M/32110
Shri Sai Kumar Goud
Kothapally
MCOM, ACMA
7 - 1 - 234 / 10A, Balkampet,
Hyderabad 500 016
- M/32111
Ms Anika Sabharwal
BA, ACMA
8900 / 14-B, East Park Road,
Karol Bagh,
New Delhi 110 005
- M/32112
Ms Ginnie Khurana
BCOM, ACMA
8693 / 14B, East Park Road,
Karol Bagh,
New Delhi 110 005
- M/32113
Shri Arvinder Singh Sabharwal
MCOM, ACMA
Chief Financial Officer -
Eastern Hemisphere, M/s.
Inchcape Shpping Services
P. O. Box 33166, Oud Metha
Road, Bur Dubai, Dubai
- M/32114
Ms Sumithra V
BCOM, ACMA
102, Maharani Flats, Krish-
namachari Nagar Second
Main Road, Alapakkam,
Chennai 600 116
- M/32115
Shri Anuj Verma
BCOM, ACMA
C-161, Gali No. 6, Near Nav
Jot Public School, Ganga
Vihar, Delhi 110 094
- M/32116
Ms Bhuvanewari R. V.
BCOM, ACMA
No. 32, Gopal Nagar,
Pathirikuppam,
Cuddalore 607 401

- M/32117
Ms Lakshmi Warriar
MBA, ACMA
107, Nirman Apartment,
Near Lalchakki, Ulhasnagar,
Dist - Thane,
Ulhasnagar 421 004
- M/32118
Shri Jay Mahendra Thaker
ACMA
A - 4, Anugiri CHS., Plot -
15, Road No. 4, Sector - 2,
New Panvel, Dist - Raigad,
Raigad 410 206
- M/32119
Shri Anzar Nazar
BCOM, ACMA
Anzar Manzil Ulliyoor,
Pazhakutty - PO., Neduman-
gad, Thiruvananthapuram
695 561
- M/32120
Shri Seshadri Kanderi
MCOM, ACMA
H. No. 3-6-288/1, Urdu
Gally, Opp : Corporation
Bank, Hyderguda,
Hyderabad 500 029
- M/32121
Shri Mangesh Ramchandra
Kamble
ACMA
Siddhartha Colony, Gajanan
Gaikwad Chawl No. 3, Room
No. 3, Chembur,
Mumbai 400 071
- M/32122
Shri Phani Pavan Kumar
Eduri
MCOM, ACMA
24-114, Prem Vihar, Anandh
Bagh, Opp : My shop
Shopping Mall, Malkajgiri,
Hyderabad 500 047
- M/32123
Shri Ram Mohan Patra
BCOM, ACMA
Sr. Manager M/s. Micro
INKS Ltd., Bilakhia House,
Muktanand Marg, Chala,
Vapi 396 191
- M/32124
Ms. Kanagalakshmi
Rangarajan
BCOM, ACMA
No. 109 (New No. 24)
Gandhi Road, Srirangam,
Tiruchirapalli 620 006
- M/32125
Shri Gautam Samui
BCOM(HONS), ACMA
Manager (Finance) M/s.
Indian Rare Earth Ltd.,
OSCOM Unit, PO -
Matikhalo, Dist - Ganjam,
Matikhalo 761 045
- M/32126
Ms Harpinder Kaur
BCOM, ACMA
6 A, New Century Enclave,
Ahlowal Road, Sidhuwal
Post Office, Patiala 147 001
- M/32127
Shri Sudhir Chawla
BCOM, ACMA
Counsellor - Total Cost
Management Confederation
of Indian Industry, Sector -
31 A, Chandigarh 160 030
- M/32128
Ms Poonam Kharub
MCOM, ACMA
AD - 97 HMT Complex,
Dist - Panchkula,
Panchkula 134 101
- M/32129
Shri Rohit Sharma
MCOM, ACMA
412 / 2, Phase - 6,
Mohali 160 055
- M/32130
Shri Rajnath Singh
BCOM, ACMA
Assistant Manager M/s.
Mahindra & Mahindra Ltd.,
Swaraj Div., Phase - IV,
Industrial Area,
Sas Nagar 160 055
- M/32131
Shri Pawan Kumar Keshri,
MCOM, ACMA
Flat No. 307, MBR Sapphire,
Bohra Layout, Gottigere,
Bangalore 560 083
- M/32132
Shri Pramod Kumar
BCOM, ACMA
5, 4th "A" Main Road,
Sambangiram Nagar,
Bangalore 560 027
- M/32133
Shri Krishna Mohan
Maringanti
BCOM, ACMA
General Manager (F & A) IA
M/s. Singareni Collieries
Co. Ltd, Internal Audit
Dept., Head Office,
Kothagudem 507 101
- M/32134
Ms Radha Govindarajan
BCOM, CMA(USA), ACMA
PP - 106, MSH Apartments,
80 Naidus Layout, Chikkala-
sandra, BSK Stage - 3,
Bangalore 560 061
- M/32135
Shri Sayed Mohammed
Wasim
BCOM, ACMA
28 B, Janyug Apartment,
Sector - 14, Rohini,
New Delhi 110 085
- M/32136
Shri Nimain Chand Dey
MCOM, MPHIL, ACMA
Accounts Officer (TRB) O/o.
General Manager Telecom,
F M Golai, Telecom Bhawan
(BSNL) Dist - Balasore
Balasore 756 001
- M/32137
Ms Smita Vilas Madge
BCOM, ACMA
J/3, Swapna - Shilp CHS.,
Ganeshnagar, Near City
Pride - Kothrud, Kothrud,
Pune 411 029
- M/32138
Shri Sanjay Bulaki Borad
BCOM, MBA(FIN), ACMA
5, Vasundhara Society, N K
Anand Park, Baliakara
Road, Old Dhok Bazaar,
Maninagar,
Ahmedabad 380 028
- M/32139
Shri Nimeshkumar Jayantilal
Modh
MCOM, ACMA
C-304, Sambhavi Apartments,
Nr. Nalanda School, Ghatlodia,
Ahmedabad 380 061
- M/32140
Shri Pranav Manhar Panchal
MCOM, ACMA
34, Sunvilla Row House,
Gurukul Road, Mem Nagar,
Ahmedabad 380 052
- M/32141
Shri Jasmin Ranchhodhbhai
Mehta
MCOM, AICWA
S - 11, Madhavbaug Flats,
Nirnay Nagar, New Vadaj,
Ahmedabad 382 481
- M/32142
Shri Anuj Premprakash
Aggarwal
MBA, ACMA
11, Dharamyug Colony,
Ved Mandir Road, Near
Abad Dairy, Kankaria,
Ahmedabad 380 022
- M/32143
Shri Nayak Bhavin
Chandrakant
BCOM, ACMA
Assistant Manager - Finance
M/s. Thermax Ltd., Division
- WWS, Sai Chamber, 15
Mumbai-Pune Road, Waka-
dewadi, Pune 411 003
- M/32144
Ms Anagha Suhas Modgi
BCOM, ACMA
102, Rama Narayan Co-op.
Hsg. Society, Hanuman Ali,
Chawdi Naka, Pen, Tal :
Pen, Raigad 402 107
- M/32145
Ms. Prachi Goyal
BCOM, MA, ACMA
Hari Sadan, H. No. 19 A,
Street No. 4B, Old Arya
Nagar, Ghaziabad 201 001

- M/32146
Ms Padmini Ramachandra
MCOM, ACMA
Manager Business Finance
M/s. CISCO Systems India
Pvt. Ltd., Divyashree
Chambers, O Shaungnessy
Road, Bangalore 560 027
- M/32147
Shri Sriram Grandhi
BCOM, ACMA
2 / 5, Singaravelan Nagar,
1st Street, Angeripalayam
Road, Tirupur 641 603
- M/32148
Ms Sivasankari Nagarajan
BCOM, ACMA
No. 26 / 20, Raja Street, "Guha
Nilayam", Villivakkam,
Chennai 600 049
- M/32149
Shri Mukesh Kumar
BCOM, ACMA
B - 202, Sagar Apartment,
C - 58 / 15, Sector - 62,
Noida 201 307
- M/32150
Shri Karthik Bhanu
BCOM(HONS), ACA, ACMA
Manager - Finance & Infras-
tructure M/s. ITC Ltd.,
SBU - Packaging & Printing
Tiruvottiyur,
Chennai 600 019
- M/32151
Ms Anju Narang
BCOM, ACMA
76 / 70, Rajpur Road, Saket
Lane 4, Dehra Dun 248 001
- M/32152
Ms Divita Srivastava
ACMA
D - 23, Sheetla Puram, Rajaji
Puram, Lucknow 226 017
- M/32153
Shri Satyendra Kumar
Singh
ACMA
E - 4/850, Vinay Khand,
Gomti Nagar,
Lucknow 226 010
- M/32154
Shri Vishal Singh, ACMA
C/o. Ram Krishan Yadav E -
3 / 317, Vinay Khand, Gomti
Nagar, Lucknow 226 010
- M/32155
Ms Prerna Tewari
MCOM, ACMA
C - 374, Sector - B, Mahanagar,
Lucknow 226 006
- M/32156
Ms Deepika Srivastava
ACMA
D - 1356, Indira Nagar,
Lucknow 226 016
- M/32157
Ms M. Uma
MCOM, ACMA
Old No. 25B, New No. 53,
G 2 - Ground Floor, Sand-
stone, Sunshine Apartment,
Thiruvanniyur, Dr. Radha-
krishnan nagar Main Road,
Chennai 600 041
- M/32158
Shri Prasad Ramalingeswara
Manda
MCOM, MBA, ACMA
Assistant General Manager -
Finance M/s. My Home
Industries Ltd., 9th Floor,
Block - 3, My Home Hub,
Madhapur, Hyderabad 500 081
- M/32159
Ms Priyanka Sethia
MCOM, ACMA
6 / 1 U, Satchasi Para Road,
Kolkata 700 002
- M/32160
Ms Anita Anil Amrute
MCOM, ACMA
Flat No. 12, Kaveri
Apartment, Opp : Kirloskar
Oil Engine Ltd., Elephiston
Road, Bopodi, Pune 411 003
- M/32161
Shri Yogesh Ravindra
Kharadkar
ACMA
C/o. Onkar Kirana Stores At/
Po / Tal : Newasa, Near Post
Office, Ahmednagar 414603
- M/32162
Shri Aravindh George
BCOM, ACMA
Pattathil (H), Cheruvaloor
(P.O.), Kulayidam,
Thrissur 680 321
- M/32163
Shri Murali Krishna Katakam
BCOM, ACMA
Katakam Srirama Murthy Sri
Satyanarayana Nivas,
D/No. 1 - 3 / 24 - 6, Aravinda
Street, Vidhyadhara Puram,
Vijayawada 500 012
- M/32164
Shri Ajay Kumar
ACMA
House No. 286, Sector - 16,
Faridabad 121 002
- M/32165
Shri Devendra Jain
BSC, ACMA
Working Partner Minda
Furniture Suppliers,
44 - Ashwani Bazar,
Udaipur 313 001
- M/32166
Shri Hariom Prasad Soni
BCOM(HONS), ACMA
134, Tejaji Nagar, Khandwa
Road By Pass, Near Police
Chowki, Indore 452 020
- M/32167
Shri Vishal Chaudhary
BA, ACMA
S/o. R D Chaudhary Jai Raj
Puri, Near Hydle Colony,
Sarojini Nagar,
Lucknow 226 008
- M/32168
Shri Prashant Kumar Dave
BCOM, ACMA
Plot No. 23, Commanders
Colony, Opp : Annapurna
Kanta, Panchyawala, Sirsi
Road, Jaipur 302 021
- M/32169
Shri Sandeep Kumar
Chhapparwal
ACMA
Madhu Sudan Novelty
Store, Temple Road,
Nathdwara 313 301
- M/32170
Shri Avinash Kumar
ACMA
Audit Manager Rakesh
Singh & Co., Pocket - C, 211
B, Siddhartha Extension
New Delhi 110 014
- M/32171
Shri Sachin Bhagwatkar
MCOM, ACMA
543, Shyam Nagar, Near
Sukhliya, Indore
- M/32172
Shri Ravi Shankar Naraya-
naswami
ACMA
New No. 48, Old No. 45A,
Balakrishnan Street Extn.,
West Mambalam,
Chennai 600 033
- M/32173
Shri Thanigai Venkatam K
MCOM, ACMA
New No. 13-B, Old No. 18-
B, First Street, Vathiyar
Thottam, Rangarajapuram,
Chennai 600 024
- M/32174
Shri G Sooryanarayanan
BBA, ACMA
No. 6, Gangothri Flats, New
No. 87, Thambiah Road,
West Mambalam,
Chennai 600 033
- M/32175
Ms Jyotsna Manikonda
MCOM., ACMA
D/o. M. Satya Sai Rao Plot
No. 3, Madhura Nagar
Colony, Nizampet,
Hyderabad 0
- M/32176
Ms Farheen Shakeel Dalvi
MCOM, ACMA
A - 204, OSIS Arcade, Opp :
Kaka Nagar, Kausa Mumbra,
Thane 400 612
- M/32177
Shri S Manickam
MCOM, ACMA
No. 28A, Karanthai Pillaimar
Street, Kallidaikurichi,
Tirunelveli 627 416

- M/32178
Ms Rekha S Kadam
BCOM, ACMA
Sr. Executive M/s. Rittal India Pvt. Ltd., No. 23, 24 KIADB Indl. Area, Veerapura, Doddaballapur, Bangalore 561 203
- M/32179
Ms Fenny Jose Pulicken
BCOM, ACMA
Pulicken House, Joy Dale, Prathitha Road, Kuriachira, Thrissur 680 006
- M/32180
Shri Subhasis Kumar Das
BCOM(HONS), ACMA
TRL Colony, Qrt. No. H - 12, Belpahar, Jharsuguda, Jharsuguda 768 218
- M/32181
Shri Babu Lal Maharwal
ACMA
469, Rani Sati Nagar, Ajmer Road, Jaipur
- M/32182
Shri Anjani Kumar Avasthi
BCOM(HONS), ACMA
A - 4C / 53, Janak Puri, New Delhi 110 058
- M/32183
Ms Neelam Bhandari
ACMA
F - 68, Type - III, Road No. 3, Andrews Ganj, Delhi 110 049
- M/32184
Ms Neha Sharma
ACMA
D - 1/80, Sector - "F" Jankipuram, Lucknow 226 021
- M/32185
Ms Akansha Srivastava
ACMA
41 / 555 Ganga Devi Lane, Narahi, Hazratganj, Lucknow 226 001
- M/32186
Ms Kriti Singh
ACMA
2/155, Vikas Nagar, Lucknow 226 022
- M/32187
Shri Sumit Kumar Vaish
ACMA
E-2/185 Vinay Khand Gomti Nagar, Lucknow 226 010
- M/32188
Shri Santosh Kumar Singh
MCOM, ACMA
Manager - II (F & A) M/s. Jaiprakash Associates Ltd., Vill - Nalheri Dehviran, Po - Anantpur, Teh : Roorkee, Haridwar 247 668
- M/32189
Ms Bhumika Saxena
ACMA
418 / 136, Garhi Peer Khan Chowk, Lucknow 226 003
- M/32190
Shri Krushnarao Dashrath Shitole
MCOM, ACMA
49017, "Gurukrupa", Near Gorakshnat Temple, Sawarkar Nagar, Ashok Nagar Road, Satpur, Nasik 422 012
- M/32191
Shri Tapan Daschoudhary
BCOM, ACMA
333 N Screen Land DR. APT. 106 Burbank 91505, C A California
- M/32192
Ms Jyoti Sharma
BCOM, ACMA
H. No. 2482 - B, Sector - 39 C, Chandigarh 160 040
- M/32193
Shri Rakesh Gauri
BCOM(HONS), ACMA
H. No. 552, Sector - 12 A, Panchkula 134 112
- M/32194
Ms Maninder Kaur
BCOM, ACMA
1670, Sector - 51 B, ESIC Society, Chandigarh 160 047
- M/32195
Shri Bhagavatula Venkateswarlu
MCOM, ACA, ACMA
Sr. Manager - F & A, M/s. JSW Steel Ltd., Fin & Accts. Dept., 1st Floor, HRD Bldg., Toranagallu, Tal : Sandur, Bellary 583 275
- M/32196
Shri Ramesh Vezhakka-ttuvely Haridas
BCOM, ACMA
Vezhakattuvely (H), Koratty South (PO), Mangalassery, Thrissur 680 309
- M/32197
Shri K Anil
ACMA
S/o. K. Vasudeva Rao, Chartered Accountant, Ranihat Medical Road, Cuttack 753 007
- M/32198
Shri Abhilash C
BCOM, ACMA
Sr. Manager M/s. Manappuram Finance Ltd., Manappuram House, Head Office, Valapad, Thrissur 680 567
- M/32199
Shri Atul Deep Gupta
ACMA
Assistant General Manager & Branch Head M/s. IDBI Bank Ltd., (MID Corporate Group) ESS ENN House, II Floor, Ghod Dod Road, Surat 395 007
- M/32200
Shri Siyad A. S.
BCOM, ACMA
Sr. Manager M/s. Manappuram Finance Ltd., Manappuram House, Head Office, Valapad, Thrissur 680 567
- M/32201
Shri Naga Subrahmanyam Dasari
BCOM, ACMA
Sr Executive - Audit M/s. ETA Ascon Star Group of Companies, 1F, I.B.A. Bldg., Near Gulf Cinemas, Doha, Qatar, Pin - 23773, Doha
- M/32202
Shri Gaurav Ahuja
ACMA
G - 23 / 2, 1st Floor, Rajouri Garden, New Delhi 110 027
- M/32203
Shri Sambasiva Rao Daggubati
BCOM, MBA, ACMA
D. No. 23-10-6, Purushotham Street, Satyanarayana Puram, Vijayawada 520 011
- M/32204
Ms Yukti Goel
ACMA
66/2240 Naiwala, Karol Bagh, New Delhi 110 005
- M/32205
Shri Rakesh Kumar
BSC(HONS), ACMA
B - 1260, 1st Floor, G D Colony, Mayur Vihar Phase - III, Delhi 110 096
- M/32206
Shri Souri Biswas
BCOM(HONS), ACMA
26 E, Gopal Chatterjee Road, PO - Cossipore, Kolkata 700 002
- M/32207
Shri Meghraj Bothra
MCOM, FCS, ACMA
2890/1, 2nd Floor, Sant Nagar, Rani Bagh, New Delhi 110 034
- M/32208
Ms Khushboo Saini
BCOM, ACMA
H. No. 4279, Arya Pura, Subzi Mandi, New Delhi 110 007
- M/32209
Ms Shreya Sahu
BCOM, ACMA
437, Gali Mata Wali, Azad Market, New Delhi 110 006
- M/32210
Shri Ranjeet Kumar Jha
BCOM, ACMA
E - 36, Shiv Vihar, Nilothi Extn., Nangloi, (Near Mangal Bazar Dispensary), New Delhi 110 041
- M/32211
Shri Krishna Kant Dixit
MSC, LLB, ACS, ACMA
128/575, Y - 1, Kidwai Nagar, Kanpur 208 011

- M/32212
Shri Susil Kumar Subudhi
MCOM, ACMA
Asst. Financial Controller
AL Taif Technical Services
PJSC Po. Box. 43337, Abu
Dhabi, U A E.,
Abu Dhabi 43337
- M/32213
Shri Manoj Kumar
ACMA
C - 6, Mothers Apartment,
Plot No. 6, Sector - 5, Dwarka,
New Delhi 110 075
- M/32214
Ms Nidhi Khandelwal
BCOM, ACMA
Costing Officer M/s. R K
Bhandari & Co., Cost
Accountants, 425, Unnati
Tower, Central Spine,
Vidhyadhar Nagar,
Jaipur 302 013
- M/32215
Shri Anil Rawat
ACMA
C - 103, Street No. 8, West
Vinod Nagar,
New Delhi 110 092
- M/32216
Shri Surya Prakash
Kottagundu
ACMA
Assistant Manager M/s.
Hinduja Foundries Ltd.,
B - 15, 16 & 3/13, I. D. A.
Uppal, Hyderabad 500 039
- M/32217
Ms Sandhya Jose
ACMA
Kulathamackal House,
Poothakuzhy Post, Pampady,
Kottayam 686 521
- M/32218
Shri Ravindra Gangadhar
Gurjar
MCOM, ACS, ACMA
A-24, Niramay Bunglow,
Manmohan Housing Society,
Karve Nagar, Pune 411 052
- M/32219
Shri Sumit Guha
ACMA
164C/9A, Lake Gardens,
Kolkata 700 045
- M/32220
Shri Joby K Mathew
MCOM, ACMA
34/1043 A, Anly Villa, Beena
Anjumana Road, Edapally,
Cochin 682 024
- M/32221
Ms Vandana Jagdish Thakur
MCOM, AICWA
1303, Ratnashree Tower - 2,
Hariom Nagar, Mulund (E),
Mumbai 400 081
- M/32222
Ms Shailaja Balamurali
Ramachandran
BCOM, ACMA
B 1/101, Hyde Park Galaxy
CHS., Off Godbunder Road,
Manpada,
Thane (West) 400 607
- M/32223
Shri S Srinivasan
BCOM, ACMA
Block - III, Flat - 2 F, Rani
Meyammai Towers, MRC
Nagar, R A Puram,
Chennai 600 028
- M/32224
Shri Anil Kumar Jha
BCOM, ACMA
Assistant Manager TNT
India Pvt. Ltd., 82/1,
Richmond Road,
Bangalore 560 025
- M/32225
Shri Biplab Kumar Dass
BCOM(HONS), LLB, FCA,
ACMA
130, South End Garden,
Garia, Kolkata 700 084
- M/32226
Ms Shraddha C. Mahadik
ACMA
302, Sagar, Dadi Santuk
Lane, J.S.S. Road, Opp :
Chirabazar Marine Lines,
Mumbai 400 002
- M/32227
Ms Ami Rajanikant Pathak
MCOM, ACMA
B/306, Ramesh CHS. Ltd.,
Kastur Park, Shimpoli Road,
Boriwali (W), Mumbai 400092
- M/32228
Ms Varsha Sachin Kasera
BCOM, ACMA
Flat No. 2105, Bldg. No. 6A,
Whispering Palm, Lokh-
andwala Complex, Akurli
Road, Kandivali (E),
Mumbai 400 101
- M/32229
Ms Poonam Dharmesh
Shah
BCOM, ACMA
C-1401, Anmol Co-op. Hsg.
Society, Opp : Patel Auto
Petrol Pump, Off : S V Road,
Goregaon (W),
Mumbai 400 062
- M/32230
Shri Shikhar Mittal
BCOM, ACMA
C - 65, Beta - I, Greater
Noida, Near Mother Dairy,
Greater Noida 201 306
- M/32231
Shri Krishnadutt Rajkumar
Dubey
BCOM, ACMA
Flat No. 303, B - Wing,
Saikrupa Complex, Maharal,
Nr. M.I.D.C. Water Pump
House, PO - Varap,
Thane 421 301
- M/32232
Shri Sandeep Baban Waman
MCOM, ACMA
25/2, Utkal Sadan,
Bhatwadi, Kisan Nagar No.
3, Wagale Estate,
Thane 400 604
- M/32233
Shri Ramakrishnan
Subramanyam
BCOM, ACA, ACMA
General Manager Financial
Planning & Controlling
MAERSK Oil Qatar, Post
Box 22050, Doha, Qatar
- M/32234
Shri Biplab Mohanty
ACMA
C/o. Nani Gopal Dey
Branch Panchanantala
Road, PO - Sukchar,
Kolkata 700 115
- M/32235
Shri Rabindra Sahoo
BCOM(HONS), ACMA
S/o. Batakrushna Sahoo
At/Po. Borikina, Dist -
Jagatsinghpur,
Jagatsinghpur 754 110
- M/32236
Shri Sathish
MCOM, ACMA
No. 1050, 27th Main,
Jayanagar, 9th Block,
Bangalore 560 069
- M/32237
Shri Prasad Narendra Joshi
BCOM, ACMA
25, "Gourishankar",
Nandadeep Society, Near
Janseva Sahkari Bank,
Anand Nagar, Sinhgad
Road, Pune 411 051
- M/32238
Shri Sameer T
ACMA
Dharussalah, Pilathara,
Kannur, Kannur 670 501
- M/32239
Shri Dulla Sanjay
BCOM, ACMA
D. No. 6 - 6, E. Marrisalem,
Aganampodi (Post), 56th
Ward, G V M C.,
Visakhapatnam 530 046
- M/32240
Shri Rahul Kumar
BCOM(HONS), ACMA
Dy. Manager - Finance M/
s. IRCON International Ltd.,
Sone Annexe Bhawan, 1st
Floor, Daroga Prasad Rai
path, Patna 800 001
- M/32241
Ms Prerna Dhelia
BCOM(HONS), ACMA
38/53/1, S K Deb Road,
Santana Nibas, Flat - 4C, 99
Gally, Lake Town,
Kolkata 700 048
- M/32242
Shri Pranab Malakar
ACMA
21/55/1 Canal East Road,
Kolkata 700 067

M/32243 Shri G. Sugumar BCOM, ACMA No. 31/14, Lal Mohammed Cross Street, Chepauk, Chennai 600 005	M/32251 Shri V Duraibabu MCOM, MBA, ACMA No. 10, Nethaji Nagar, Sanjeeve Street, Behind Hindu College, Pattabiram, Chennai 600 072	M/32259 Shri Shilson B BCOM, ACMA 1/11 Ramanagoundar Nagar, Manikarampalayam, Ganapathy, Coimbatore 641 006	M/32266 Shri N.V.B.S. Prabhakar Seeram BCOM, ACMA Dr. No. 6 - 3 - 662 / 10, Ground Floor, Jafarali Bagh, Somajiguda, Hyderabad 500 082
M/32244 Shri Bapaditya Banerjee ACMA Panchadi, PO - Lakhanpur, Purulia, Hura Purulia 723 101	M/32252 Shri Prashanta Kumar Dash ACMA C/o. Bisu Jena At - Sankarpur (Nuasahi), PO - Arundaya Market, Dist - Cuttack Cuttack 753 012	M/32260 Shri Lakshminarayana Chilukuri BCOM, ACMA Flat No. 406, Block - 3C, Divyashakthi Apartments, Ameerpet, Hyderabad 500 016	M/32267 Shri Pankaj Tiwari BCOM(HONS), ACMA Manager Accounts, M/s. Stewart & Mackertich Wealth Mgmt. Ltd., Vaibhav (5 F), 4, Lee Road, PS : Bhawanipore, Kolkata 700 020
M/32245 Ms Bhawana Tomar BSC, ACMA Block - 27, Plot - 18, Nehru Nagar (East), Bhilai 490 020	M/32253 Shri Beesam Laxman MCOM, ACMA H.No.13-1-1236/11/6, New Indira Nagar, Asif Nagar, Hyderabad 500 006	M/32261 Shri Nihar Ranjan Dhal ACMA Plot No. 221/1111, Satyanagar, Dist - Khurda, Bhubaneswar 751 007	M/32268 Shri Ajoy Kumar Upadhyay MCOM, ACMA 53/4, Bama Charan Roy Road, Behala, Kolkata 700 034
M/32246 Shri Brijesh kumar Arvindbhai Patel BBA, ACMA C/o. M/s. Uday Packaging 471, Bhagya Laxmi Industrial Estate, Rakanpur (Santej), Rakanpur 382 271	M/32254 Shri Manikanta Kumar V S Vayugundla BCOM, ACMA Door No. 26-2-2512, Mahatma Gandhi Nagar, A K Nagar Post, Nellore 524 004	M/32262 Shri Deepak Yadav MCOM, ACMA RZ - 129/91, Street No. 2, East Sagarpur, New Delhi 110 046	M/32269 Ms Sweta Agarwal ACMA 3, B M Road, Champdani Bazar, Baidyabati 712 222
M/32247 Shri Sanjay Kumar MCOM, ACMA 4, Khudiram Bose Road, Sitalatala, Rajapur East, Santoshpur, Kolkata 700 075	M/32255 Shri Bijay Kumar BCOM, ACMA M-134, 3rd Floor, Near Jagat Ram Park, Laxminagar, Delhi 110 092	M/32263 Ms Nidhi Jaie ACMA 98, Promise Appartment, F - Block, Vikaspuri, New Delhi 110 018	M/32270 Shri V Venkatachalam ACMA No. 17, Balaji Park II Street, K K Pudur, Saibaba Colony, Kovilmedu Road, Coimbatore 641 038
M/32248 Shri T. S. Sengottaian ACMA No. 3, 4th Cross, Thimma- reddy Lane, Viputhipura, Vinayaka Nagar, Maratha- halli-PO., Bangalore 560037	M/32256 Shri Santosh Thodupunoori MCOM, ACMA H.No.13-4-729/ A/2, Near Jain Mandir, Karwan, Hyderabad 500 006	M/32264 Shri Pankaj Kumar ACMA Assistant Manager - Finance M?s. Tata Teleservices Ltd., Shyama Bhawan, Nr. Laxmi Nursing Home, West Boring Canal Road, Patna 800 001	M/32271 Shri Sangeet Kumar Gupta BCOM(HONS), ACMA Director M/s. Finsys Infotech Ltd., H. No. 63, Sector - 15, Faridabad 121 007
M/32249 Shri Sanjeev Kumar BCOM, ACMA S/o. Sri Deep Singh H. No. 6, Street No. 3, Krishna Nagar Ramlila Ground, Agra Rpad, Mainpuri 205 001	M/32257 Shri Vineet Kumar Tripathi BCOM, ACMA Vill - Ijarah Mafi, Post - Barpar, Dist - Deoria, Deoria 274 001	M/32265 Shri Tanmay Vyomesh Mehta BCOM, ACA, ACMA 503, "Krishna" Parthasarthy Avenue, Nr. Shyamal Row House No. 2 Opp : Bileshwar Mahadev Satellite, Ahmedabad 380 015	M/32272 Shri Pradeep Kumar Mishra MPHIL, ACMA At - Nua Jamada, PO - Hirakud, Dist - Sambalpur, Sambalpur 768 016
M/32250 Shri Ajay Kumar ACMA House No. 968, Ground Floor, Sector - 37, Faridabad 121 003	M/32258 Shri Uttam Kumar Behera BCOM, ACMA At/Po. Balimed, Via - Pirahat Bazar, Dist - Bhadrak, Bhadrak 756 131		M/32273 Ms Reena Kiritkumar Shah MCOM, ACMA A/11, Dipika Society 2, Opp : Harni Road Water Tank, Vadodara 390 022

M/32274
Shri Joy Ram Pal
MCOM, ACMA
34 / 1, Ajanta Road, New
Santoshpur,
Kolkata 700 075

M/32277
Ms Prachetosi Paul
BCOM(HONS), ACMA
29 E / 1 A, Birpara Lane,
Block - B, Flat No. 101,
Kolkata 700 030

M/32280
Shri Pankaj Kumar
BCOM(HONS), ACMA
E - 49, Firozshah Kotla, Near
Indian Express Building,
Vikram Nagar,
New Delhi 110 002

M/32283
Shri Santosh Pant
BCOM, ACMA
S - 2 / 593, Shalimar Garden
Extn. 1, Shahibabad,
Ghaziabad 201 005

M/32275
Shri Sukalyan Niyogi
BCOM(HONS), ACMA
Jadu Ghosh Lane,
Chandernagore 712 136

M/32278
Shri Mathura Prasad Shaw
BCOM(HONS), ACMA
B - 17 / 48,
Kalyani 741 235

M/32281
Shri Surajit Ghosh
BCOM(HONS), ACMA
Accounts Officer, M/s.
Indian Oil Corporation Ltd.,
(Assam Oil Division),
Finance Department, Dist -
Tinsukia, Digboi 786 171

M/32284
Shri Nitin Vasudev Deshpande
BCOM, ACMA
Vice President - Accounts &
Finance M/s. D S Kulkarni
Developers Ltd., D S K
House, J M Road, Shivaji
Nagar, Pune 411 005

M/32276
Shri Ashok Kumar Nayak
BCOM(HONS), ACMA
C/o. N R Sarkar, 77,
Rishi Aurobinda Sarani,
Haridevpur,
Kolkata 700 082

M/32279
Shri Souvik Dutta
MCOM, ACMA
E/228, Talpukur,
Baghajatin Station Road,
Kolkata 0

M/32282
Shri Bhavesh Kishanlal
Marolia
ACMA
C - 2 / 405, Ganga Skies, Near
Swar Ganga, Vallabh Nagar,
Pimpri, Pune 411 018

M/32285
Ms Nisha Kothari
MCOM, ACMA
4767, Kothari Bhawan,
Sottyon Ka Mohalla, K G B
Ka Rasta, Johari Bazar,
Jaipur 302 003

FOR ATTENTION OF MEMBERS

The fees payable by the members of the Institute have been revised by the Council with effect from 1st April, 2012 from the financial year 2012-2013 onwards as follows :

Category of fees	Amount Payable
Associate Entrance Fee	Rs. 1,000/-
Associate Membership Fee	Rs. 800/- p.a.
Fellow Entrance Fee	Rs. 1,000/-
Fellow Membership Fee	Rs. 1,500/- p.a.
Certificate of Practice Fee	Rs. 1,000/- p.a.

The fees payable by the retired members entitled to pay at reduced rate in pursuance of Regulation 7 (4) of the Cost and Works Accountants Regulations, 1959 with effect from 1st April, 2012 from the financial year 2012-2013 onwards shall be as follows :

Category of fees	Amount (Rs.)
Associate Membership Fee	Rs. 200/- p.a.
Fellow Membership Fee	Rs. 375/- p.a.



For Attention of Practising Members

Guidelines for Renewal of Certificate of Practice

The members of the Institute holding Certificate of Practice having validity upto 31st March, 2012 are requested to comply with the following guidelines for renewal of their Certificate of Practice:

1. The following changes consequent to amendment of the Cost and Works Accountants Regulations, 1959 vide Notification dated 4th February, 2011 published in the Gazette of India may be noted:

- The validity of a Certificate of Practice (COP) henceforth would be for the period 1st April to 31st March every year unless it is cancelled under the provisions of the Cost and Works Accountants Act and Regulations, 1959 as amended.
- The Certificate of Practice issued shall automatically be renewed subject to submission of prescribed Form M-3 and payment of renewal fee and annual membership fee.
- From the year 2011-12 onwards, no renewal Certificate of Practice would be issued. However, the members concerned may download the renewal status from the Institute's website www.icwai.org.

2. It may please be noted that under Section 6 of the Cost and Works Accountants Act, 1959, both the **Annual Membership Fee** and **Fee for Renewal of Certificate of Practice** falls due on 1st April each year.

3. Special attention is invited to the fact that the validity of a Certificate of Practice expires on **31st March** each year unless it is renewed on or before the date of expiry in terms of amended Regulation 10 of the Cost and Works Accountants Regulations, 1959. Hence, a member shall be required to renew his certificate before 31st March every year from the year 2012.

4. It may please be noted that mere payment of fees alone will not be sufficient for renewal of Certificate of Practice. Application in prescribed Form M-3 for renewal of Certificate of Practice duly filled in and signed on **both sides is absolute necessary**. Soft copy of prescribed Form M-3 for Renewal of Certificate of Practice can be downloaded from Institute's website www.icwai.org.

5. It is also essential to furnish a certificate from the employer in the following form or in a form as near thereto as possible if the practising member has undertaken any employment or there has been a change in employment:

"Shriis employed
as (designation).....in (name of
Organisation).....and he is permitted ,
notwithstanding anything contained in the terms of his employment,
to engage himself in the practice of profession of Cost Accountancy
in his spare time in addition to his regular salaried employment with us.

Signature of Employers
under seal of Organisation"

6. In order to enhance professional competence and evolve a systematic mechanism to update knowledge of members in practice, a scheme of Continuing Education Programme (CEP) was introduced by the Institute and the same is mandatory in accordance with proviso to sub-regulation (1) of Regulation 10 of the Cost and Works Accountants Regulations, 1959, as amended, whereby no Certificate of Practice and renewal thereof shall be issued unless a member has undergone minimum number of hours of such training to be undergone every year or such block of years or such other alternative conditions as may be determined by the Council by notification from time to time.

As per the said scheme, the following should be complied with:

- (i) The member should undergo minimum mandatory training of 10 hours per year.
- (ii) The certificate of attendance for training will have to be enclosed with the application for renewal of Certificate of Practice.

The detailed guidelines in this connection are available on Institute's website www.icwai.org.

The requirement specified above does not apply to a member in practice who has attained the age of 65 years as on 1st April, 2012.

Hence, all practicing members are requested to send their application for renewal of Certificate of Practice for the year 2012-13 along with other requirements as indicated herein above immediately and latest within 31st March, 2012.

Other Relevant Issues for Renewal of COP valid upto 31st March, 2013 :

- Application for renewal of Certificate of Practice upto **31st March, 2013** has to be made in the prescribed Form M-3 for Renewal of Certificate of Practice duly filled in and signed on both sides together with Renewal Certificate of Practice fee for Rs. 1000/- and all other dues to the Institute on account of annual membership fees and entrance fees.
- The annual membership for Associate and Fellow Members are 800/- and Rs. 1500/- respectively. The entrance fee for Associate and Fellow Members are Rs. 1000/- each payable at a time at the time of application for admission.
- The fees may be paid by Demand Draft/Pay Order/Cheque payable at Kolkata if remitted by post to the Headquarters of the Institute. In case remittance is made through an outstation cheque, Rs.30/- is to be included towards bank charges. The fees may also be paid directly by cash at the Headquarters or by Cash/Demand Draft/Pay Order/ Cheque at the Regional Councils or Chapters of the Institute.
- Certificate of Practice renewed upto 31st March, 2012 shall have validity till that date. Practising members concerned may send their application for renewal of the same in prescribed manner within 31st March, 2012.
- Further, the credit hours for Continuing Education Programme (CEP) for renewal of Certificate of Practice upto 31st March, 2012 shall be considered upto 31st March, 2012.

For Attention of Members

The provisions of The Cost and Works Accountants (Amendment) Act, 2011 have come into force with effect from 1st February, 2012, whereby the name of our Institute has been changed from The Institute of Cost and Works Accountants of India to "The Institute of Cost Accountants of India" and the Associate & Fellow Members of the Institute are now entitled to use the letters "ACMA" & "FCMA" after their names in place of "AICWA" & "FICWA" respectively.

Further, the practising members of our Institute can now enter into a Limited Liability Partnership, which has no company as its partner in accordance with the Limited Liability Partnership Act, 2008. In this connection, the two notifications published by the Central Government in the Gazette of India dated 13th January, 2012 and 30th January, 2012 are printed in this journal.

Further details are published in this journal and also uploaded on our website www.icwai.org.

For Attention of Members

The Council of the Institute has decided that the members of the Institute shall be permitted to use the letters "CMA" before their names after notification regarding the date of coming into force of the provisions of the Cost and Works Accountants (Amendment) Act, 2011 is published by the Central Government in the Gazette of India, wherein the Associate & Fellow Members are entitled to use the letters "ACMA" & "FCMA" respectively after their names.

ANNOUNCEMENT FOR EMPANELMENT AS OBSERVER AT EXAMINATION CENTRES CONDUCTING THE FOUNDATION, INTERMEDIATE & FINAL EXAMINATIONS

The Institute of Cost Accountants of India intends to draw a panel for acting as Observer at the examination centre's in various cities during the Cost accountants examinations to be held from June 11- 18, 2012. Examination will be conducted in two sessions - (i) Morning session (9.30 A.M to 12.30 P.M.) and (ii) Afternoon session (2 P.M to 5 P.M)

Individuals who are interested to act as Observers at the examination centres during the examination days can download the attached Empanelment form and send the same to the Director (Examinations),

The Institute of Cost Accountants of India, 12, Sudder Street, Kolkata 700016 by post/email to exam.arijit@icwai.org/exam.rajat@icwai.org/ fax to 033 2252 1026.

CRITERION FOR APPOINTMENT AS OBSERVERS

1. The individual may be a member of The Institute of Cost Accountants of India/ The Institute of Chartered Accountants of India/ The Institute of Company Secretaries of India.

2. Individual from academic background i.e. Assistant Professor / Associate Professor / Professor and Retired defence personnel (from the rank of Major onwards) with relevant qualifications can also apply.

3. Minimum of Five years post qualification professional/ industry/academic experience is mandatory.

4. The concerned individual should not be associated with coaching of Cost Accountancy students or any other professional courses like CA/ CS anywhere in the country in any capacity.

5. The individual must not have any conflict of interest i.e. none of his/her relative or dependants is appearing at the June 2012 examinations

6. The individual should not be a student registered with the Institute.

7. The individual should not be associated with any managing committee of any Chapter/Regional Council/Central council of The Institute of Cost Accountants of India.

8. Persons above 70 years are not eligible for empanelment as observers.

9. Please note that mere inclusion of one's name in the proposed panel will not guarantee that he/she should be given the assignment and Institute reserves the right to give the said assignment to any other person depending on actual requirement.

10. Any individual accepting the assignment for acting as an observer in a particular examination centre should attend the said assignment and send the Observer's report in the prescribed format within seven days from the completion of the examinations.

11. The detailed guidelines and the prescribed format of the Observer's Report will be sent with the appointment letter of the observer.

HONORARIUM PAYABLE

Honorarium of ₹ 400/- per session will be paid. In addition a sum of ₹400/- will be paid as conveyance reimbursement for metro cities and ₹ 300/- for non metro cities per day besides reimbursement of postal, stationery, telephone expenses, if any.

EMPANELMENT FORM FOR OBSERVER

1	NAME IN FULL	:	
2	COMPLETE RESIDENTIAL ADDRESS WITH PINCODE	:	
3	DATE OF BIRTH	:	
4	PERMANENT ACCOUNT NUMBER (PAN)	:	
5	PHONE NUMBER WITH STD CODE (LANDLINE)	:	
6	MOBILE NUMBER (MANDATORY)	:	
7	EMAIL ID (MANDATORY)	:	
8	QUALIFICATIONS : (i) ACADEMIC	:	
9	QUALIFICATIONS : (ii) PROFESSIONAL	:	
10	IF MEMBER OF ANY PROFESSIONAL INSTITUTE		
	NAME OF THE INSTITUTE	:	
	MEMBERSHIP NUMBER (MANDATORY)	:	
11	POST QUALIFICATION	:	
	EXPERINECE (PROFESSIONAL/INDUSTRY/ACADEMIC)		
12	PRESENT POSITION HELD	:	
13	CITY FOR WHICH YOU WISH TO ACT	:	
	AS OBSERVER (REFER ENCLOSED CITY LIST)		

Place :

Date :

Signature of the Applicant

Names of the cities where the examinations will be held are given below

SL.	WESTERN	SOUTHERN	EASTERN	NORTHERN
1	Ahmedabad	Bangalore	Agartala	Delhi
2	Aurangabad	Coimbatore	Asansol	Noida
3	Vadodara	Ernakulam	Bhubaneswar	Faridabad
4	Bhilai	Hyderabad	Bokaro	Ghaziabad
5	Bhopal	Kottayam	Kolkata	Jaipur
6	Bilaspur	Chennai	Cuttack	Jammu
7	Indore	Madurai	Dhanbad	Jodhpur
8	Kolhapur	Mysore	Durgapur	Kanpur
9	Nagpur	Neyveli	Guwahati	Kota
10	Nashik	Puducherry	Howrah	Lucknow
11	Margao-Goa	Rajahmundry	Jamshedpur	Patiala
12	Akurdi-Pune	Salem	Naihati	Udaipur
13	Pune	Tiruchirapalli	Patna	Jalandhar
14	Vindhyanagar	Tirunelveli	Rourkela	Haridwar
15	Surat	Trivandrum	Berhampore	Ludhiana
16	Vashi-Navi Mumbai	Vellore	Shillong	Allahabad Dehradun Chardigarh
17	Mumbai	Vijayawada	Bhubaneswar	™Overseas
18	Kalyan	Vizag	Ranchi	1. Dubai
19	Jabalpur	Mangalore		2. Muscat
20	Solapur	Thrissur		
21	Vapi	Calicut		
22	Kannur			
23	Nellore			



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

(Statutory Body Under An Act of Parliament)

Examination Time Table & Programme - June 2012

Certificate in Accounting Technicians (CAT)

Day & Date	Time	Competency Level Part - II
Monday, 11 th June 2012	09.30 A.M. to 12.30 P.M.	Financial Accounting
Wednesday, 13 th June 2012	09.30 A.M. to 12.30 P.M.	Applied Statutory Compliance

Examination Fees

INLAND CENTRES	Competency Level Part - II	₹ 730/-
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- Application Forms for CAT Examination can be down loaded from Institute's website www.icwai.org and filed **online** also.
- Last date of receipt of Examination Application Forms without late fee is **10th April, 2012** and with late fee of ₹100/- is **20th April, 2012**.
- Examination Fees to be paid through Bank Draft of requisite fees drawn in favour of "**The Institute of Cost Accountants of India**" payable at **New Delhi**.
- Students will send their Examination Application Forms along with the fees to Directorate of CAT at "CMA Bhawan", 3, Institutional Area, Lodi Road, New Delhi - 110003.
- Examination Centres : Agartala, Ahmedabad, Akurdi, Allahabad, Alwar (Rajasthan), Asansol, Aurangabad, Bangalore, Baroda, Berhampur(Ganjam), Bhilai, Bhopal, Bhubaneswar, Bilaspur, Bokaro, Calicut, Chandigarh, Chennai, Coimbatore, Cuttack, Dehradun, Delhi, Dhanbad, Durgapur, Ernakulam, Faridabad, Ghaziabad, Guwahati, Hardwar, Howrah, Hyderabad, Indore, Jaipur, Jabalpur, Jalandhar, Jammu, Jamshedpur, Jodhpur, Kalyan, Kannur, Kanpur, Kolhapur, Kolkata, Kota, Kottayam, Lucknow, Ludhiana, Madurai, Mangalore, Mumbai, Mysore, Nagpur, Naihati, Nasik, Nellore, Neyveli, Noida, Palampur (H.P.), Panaji (Goa), Patiala, Patna, Pondicherry, Pune, Rajahmundry, Ranchi, Raigarh(Chattisgarh), Rourkela, Salem, Shillong, Solapur, Srinagar, Surat, Sahajahanpur, Thrissur, Tiruchirapalli, Tirunelveli, Trivandrum, Udaipur, Vapi, Vashi, Vellore, Vijayawada, Vindhyanager, and Waltair.
- A candidate who is fulfilling all conditions will only be allowed to appear for examination.
- Probable date of publication of result: Competency Level Part - II is 22nd August, 2012.

C. Bose

Sr. Director (Examinations)

A complaint has been received from Dr. G.P. Jakhotiya, author of the book 'Strategic Financial Management' about alleged plagiarism of an article titled "Innovations in Finance: Financial Engineering" by Dr. P.K. Sinha & Sanchari Sinha published in pages 143 to 149 (both inclusive) of February 2012 issue (Vol 47 No. 2) of 'The Management Accountant' journal. This is for the information of all concerned.

Examination – June 2012

THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

(Statutory Body Under An Act of Parliament)

Examination Time Table & Programme - June 2012

Programme for Syllabus 2008

Day, Date & Time	Intermediate 09.30 A.M. to 12.30 P.M.	Final 02.00 P.M. to 05.00 P.M.	Foundation 02.00 P.M. to 05.00 P.M.
Monday 11 th June, 2012	Financial Accounting	Capital Market Analysis & Corporate Laws	
Tuesday 12 th June, 2012	—	Financial Management & International Finance	
Wednesday 13 th June, 2012	Commercial and Industrial Laws & Auditing	Management Accounting- Strategic Management	
Thursday 14 th June, 2012	Applied Direct Taxation	Indirect & Direct- Tax Management	
Friday 15 th June, 2012	Cost & Management Accounting	Management Accounting- Enterprise Performance Management	Organisation and Management Fundamentals
Saturday 16 th June, 2012	—	Advanced Financial Accounting & Reporting	Accounting
Sunday 17 th June, 2012	Operation Management and Information Systems	Cost Audit & Operational Audit	Economics and Business Fundamentals
Monday 18 th June, 2012	Applied Indirect Taxation	Business Valuation Management	Business Mathematics and Statistics Fundamentals

Examination Fees

Group (s)	Final Examination	Intermediate Examination	Foundation Course Examination
One Group (Inland Centres) (Overseas Centres)	₹ 1250/- US \$ 100	₹ 1000/- US \$ 90	₹ 1000/- US \$ 60
Two Groups (Inland Centres) (Overseas Centres)	₹ 2250/- US \$ 100	Rs. 1600/- US \$ 90	

- (a) Application Forms for Foundation Course, Intermediate and Final Examinations are available from Institute's Headquarters at 12, Sudder Street, Kolkata, Regional Councils and Chapters of the Institute on payment of ₹ 50/- per form. In case of overseas candidates, forms are available at Institute's Headquarters only on payment of US \$ 10 per form.
(b) Students can also download the Examination Form from ICAI Website at www.icwai.org. In case of downloaded form ₹ 50/- should be added extra towards the cost of the form.
(c) Students can also submit the form online.
- Last date for receipt of Examination Application Forms without late fees is 10th April, 2012 and with late fees of ₹ 300/- is 20th April, 2012.**
- Examination fees to be paid through **Bank Demand Draft** of requisite fees drawn in favour of "The Institute of Cost Accountants of India" and payable at Kolkata.
- Students may submit their Examination Application Forms along with the fees at ICAI, 12 Sudder Street, Kolkata - 700016 or Regional Offices or Chapter Offices. Any query can be sent to Sr. Director (Examination) at H.Q.
- Finance Act 2011, involving Assessment Year 2012-2013 will be applicable for the subjects Applied Direct Taxation (Intermediate), Applied Indirect Taxation (Intermediate) and Indirect & Direct - Tax Management (Final) for the purpose of June 2012 term of Examination under Revised Syllabus 2008.**
- Examination Centres:** Agartala, Ahmedabad, Akurdi, Allahabad, Asansol, Aurangabad, Bangalore, Baroda, Berhampur(Ganjam), Bhilai, Bhopal, Bhubaneswar, Bilaspur, Bokaro, Calicut, Chandigarh, Chennai, Coimbatore, Cuttack, Dehradun, Delhi, Dhanbad, Durgapur, Ernakulam, Faridabad, Ghaziabad, Guwahati, Hardwar, Howrah, Hyderabad, Indore, Jaipur, Jabalpur, Jalandhar, Jammu, Jamshepur, Jodhpur, Kalyan, Kannur, Kanpur, Kolhapur, Kolkata, Kota, Kottayam, Lucknow, Ludhiana, Madurai, Mangalore, Mumbai, Mysore, Nagpur, Naihati, Nasik, Nellore, Neyveli, Noida, Panaji (Goa), Patiala, Patna, Pondicherry, Pune, Rajahmundry, Ranchi, Rourkela, Salem, Shillong, Solapur, Surat, Thrissur, Tiruchirapalli, Tirunelveli, Trivandrum, Udaipur, Vapi, Vashi, Vellore, Vijayawada, Vindhyannagar, Waltair and Overseas Centres at Dubai and Muscat.
- A candidate who is completing all conditions will only be allowed to appear for examination.**
- Probable date of publication of result : Foundation - 2nd August 2012 and Inter & Final - 22nd August 2012.**

C. Bose
Sr. Director (Examinations)

Guidelines For Conversion of Cost Accountants' Firms (Partnership/Proprietary) Into Limited Liability Partnerships (LLPS)

In terms of Council decision dated 22nd January, 2012, the following guidelines for conversion of Cost Accountants firms into LLPs and constitution of separate LLPs by the practising Cost Accountants have been finalized. They are applicable for conversion of Cost Accountants' firms into LLPs or formation of new LLPs, by the members in practice of the Institute of Cost Accountants of India (ICAI) upon coming into force the provisions of the Cost and Works Accountants (Amendment) Act, 2011 (i.e. 1st February, 2012), subject to the provisions of the Limited Liability Partnership (LLP) Act, 2008 and Rules & Regulations framed thereunder :

(A) Conversion of Cost Accountant firms into LLPs

1. All the existing Cost Accountants' firms who want to convert themselves into LLPs are required to follow the provisions of Chapter-X of the LLP Act, 2008 read with Second Schedule to the said Act containing provisions of conversion from existing firms into LLP.
2. In terms of Rule 18(2) (xvi) of LLP Rules- 2009, if the proposed name of LLP includes the words 'Cost Accountant' or 'Cost Accountants', as the case may be, as part of the proposed name, the same shall be referred to ICAI by the Registrar of LLP and it shall be allowed by the Registrar only if the Secretary/Authorized Official of ICAI * approves it.
3. If the proposed name of LLP of Cost Accountant firm resembles with any other non- Cost Accountant entity, as per the naming Guidelines under LLP Act and its Rules, the proposed name of LLP of Cost Accountant firm may include the word 'Cost Accountant' or 'Cost Accountants', as the case may be in the name of the LLP itself and the Registrar LLP may allow the same name, subject to compliance to Rule 18(2) (xvi) of LLP Rules as referred above.
4. For the purpose of registration of LLP with ICAI under Regulation 108 of the Institute of Cost and Works Accountants Regulations, 1959, the partners of the firm shall apply, in ICAI Form of Application for Particulars of Offices and Firms, along with the copy of name registration, received from the Registrar of LLP and submit the same with the concerned Office of ICAI. The Form shall contain all the details of the offices and other particulars as called for, together with the signatures of all partners or authorized partner of the proposed LLP.
5. The names of the Cost Accountant firms registered with ICAI shall remain reserved for the partners, as one of the options for LLP names, subject to the provisions of LLP Act & Rules and Regulations framed there under.
6. The following guidelines relating to seniority and other criteria shall be followed for registration of LLP with ICAI:
 - (i) Where two similar or identical or nearly similar firm names (whether the partners of such firms are same or not) have applied for registration to ICAI, under the proposed LLP, only one such firm name who applied first shall be approved and remaining firm who has applied with ICAI, whether desires to convert into LLP or not, will have to change the firm name.
 - (ii) The name of the LLP may be like 'X & Co. LLP' or 'X & Associates LLP' or 'XYZ LLP' and no other suffix shall be approved and registered by ICAI.
 - (iii) The newly converted Cost Accountant LLP registered with ICAI shall be allowed to work only in terms of Section 2(2) of the Institute of Cost and Works Accountants Act,

1959 and for the objects of LLP to be incorporated as per Form-2 and Form 17 of the LLP Rules, 2009 or as per the LLP agreement and same shall be in the nature of Professional Services allowed under Section 2(2) of Cost and Works Accountants Act, 1959. LLP shall be subject to the same regulations, as if they were a partnership firm. Mere conversion into LLP does not give any privileges, which were not earlier with the Cost Accountant firms.

- (iv) Inter se seniority among the firms shall be given to LLP as per the existing policy of ICAI. In other words, LLPs shall carry the same seniority, as the firm shall otherwise have under the existing policy of ICAI. In case of merger of 2 LLPs, same rules are applicable as to firms merging shall apply.
 - (v) The non converted firms shall also remain on the same position of seniority in relation to converted LLPs, as the converted LLPs shall have the same inter-se seniority, as the firms had earlier to conversion.
7. These guidelines of conversion of Cost Accountant firms into LLP shall also be applicable to the conversion of proprietary firm into LLP, subject to the provisions of LLP Act & Rules and Regulations framed there under. The conversion of proprietary firm shall be by way of incorporation of new LLPs.
 8. The registration number (with minimum 6 numbers) of LLP with ICAI, shall be the same Firm Registration Number (FRN) allotted to the firm before the conversion by ICAI, with the Regional Code like 'W' for Western, 'E' for Eastern, 'S' for Southern, 'N' for Northern.
 9. Introduction of LLP, shall not affect the existing regulations in force as regards the name allotment to Cost Accountant firms.
 10. The provisions of the Cost and Works Accountants Act, 1959, the Cost and Works Accountants Regulations, 1959 and Code of Ethics issued by ICAI shall be applicable to all partners jointly &

severally, of the converted Cost Accountant firms into LLP.

11. The following Guidelines are subject to the clarification from Ministry of Corporate Affairs (MCA), Government of India, New Delhi:
 - (i) Wherever the existing partnership firm has been appointed as statutory auditor of any company, after following the due procedure under the Companies Act, 1956 and the said firm with the same partners is converted into/has formed LLP, then the same FRN will continue and the Board of Directors of the Company shall take on record the conversion/formation of the Cost Accountant firms into LLP and the new LLP shall be deemed to be the Auditor of the said company, for the said financial year, in terms of Section 58(4) of the LLP Act, 2008.
 - (ii) Wherever more than one partnership firm, with all the partners, desire to convert/form only one LLP, then in that case the name and FRN may be selected of only one of such firms, for the purpose of registration with ICAI and;
 - (a) The other such firms shall stand dissolved.
 - (b) Seniority shall be decided as per applicable rules of ICAI.
 - (c) The Board of Directors of all the Companies, who have appointed all the erstwhile firms as Cost auditors, may take a declaration from the said LLP, with all the partners of all the erstwhile firms on record and the appointment as Cost auditors of all the erstwhile firms made under the Companies Act, 1956, shall be deemed to be in the name of the said LLP.

(B) Constitution of separate LLPs

12. All the members of ICAI in practice who want to constitute a separate LLP are required to follow the provisions of the LLP Act, 2008 read with the Rules framed there under.
13. In terms of Rule 18(2) (xvi) of LLP Rules- 2009, if the proposed name of LLP includes the words

- 'Cost Accountant' or 'Cost Accountants', as the case may be, as part of the proposed name, the same shall be referred to ICAI by Registrar of LLP and it shall be allowed by the Registrar only if the Secretary/Authorized Official of ICAI * approves it.
14. If the proposed name of LLP of Cost Accountant firm resembles with any other non-Cost Accountant entity, as per the naming Guidelines under LLP Act and its Rules, the proposed name of LLP of Cost Accountant firm may include the word 'Cost Accountant' or 'Cost Accountants', as the case may be in the name of the LLP itself and the Registrar LLP may allow the same name, subject to compliance to Rule 18(2) (xvi) of LLP Rules as referred above.
 15. For the purpose of registration of LLP with ICAI under regulation 108 of the Cost and Works Accountants Regulations, 1959, the partners of the firm shall apply in the ICAI Form of Application for Particulars of Offices and Firms along with the copy of name registration, received from the Registrar of LLP and submit the same with the concerned Office of the ICAI. This Form shall contain all details of the offices and other particulars as called for together with the signatures of all partners or authorized partner of the proposed LLP.
 16. The following guidelines relating to seniority and other criteria shall be followed for registration of LLP with ICAI:
 - (i) Where two similar or identical or nearly similar firm names (whether the partners of such firms are same or not) have applied for registration to ICAI, under the proposed LLP, only one such firm name who applied first shall be approved and remaining firm who has applied with ICAI, whether desires to convert into LLP or not, will have to change the firm name.
 - (ii) The name of the LLP may be like 'X & Co. LLP' or 'X & Associates LLP' or 'XYZ LLP' and no other suffix shall be approved and registered by ICAI.
 - (iii) The newly converted Cost Accountant LLP registered with ICAI shall be allowed to work only in terms of Section 2(2) of the Institute of Cost and Works Accountants Act, 1959 and for the objects of LLP to be incorporated as per Form-2 and Form 17 of the LLP Rules, 2009 or as per the LLP agreement and same shall be in the nature of Professional Services allowed under Section 2(2) of Cost and Works Accountants Act, 1959. LLP shall be subject to the same regulations, as if they were a partnership firm. Mere conversion into LLP does not give any privileges, which were not earlier with the Cost Accountant firms.
 - (iv) Inter se seniority among the firms shall be given to LLP as per the existing policy of ICAI. In other words, LLPs shall carry the same seniority, as the firm shall otherwise have under the existing policy of ICAI. In case of merger of 2 LLPs, same rules are applicable as to firms merging shall apply.
 - (v) The non converted firms shall also remain on the same position of seniority in relation to converted LLPs, as the converted LLPs shall have the same inter-se seniority, as the firms had earlier to conversion.
 17. These guidelines of conversion of Cost Accountant firms into LLP shall also be applicable to the conversion of proprietary firm into LLP subject to the provisions of LLP Act, Rules and Regulations framed there under. The conversion of proprietary firm shall be by way of incorporation of new LLPs.
 18. The registration number (with minimum 6 numbers) of LLP with ICAI, shall be like the Firm Registration Number being allotted to the firms by ICAI with the Regional Code like 'W' for Western, 'E' for Eastern, 'S' for Southern, 'N' for Northern.
 19. Introduction of LLP, shall not affect the existing regulations in force as regards Name allotment to Cost Accountant firms.

20. The provisions of the Cost and Works Accountants Act, 1959, the Cost and Works Accountants Regulations, 1959 and Code of Ethics issued by ICAI shall be applicable to all partners jointly and severally, of the LLP.
21. In case of any dispute in respect of these guidelines, the same shall be referred to the Council of ICAI and the decision of the Council shall be final and binding on the members of the Institute.
22. For the purpose of any clarification regarding the approval and registration of proposed LLP with ICAI, the requests can be sent at the following address:
- Shri Kaushik Banerjee
Director & Joint Secretary
The Institute of Cost Accountants of India
12, Sudder Street,
Kolkata - 700 016.
(*Shri Kaushik Banerjee, Director & Joint Secretary is the Authorized Official of ICAI)
23. These Guidelines shall come into force w.e.f. 1st February, 2012.

Kolkata, the 24th February, 2012

NOTIFICATION

18-CWR (16 16)/2012 : It is hereby notified in pursuance of amended Regulation 18 of the Cost and Works Accountants Regulations, 1959, that in exercise of the powers conferred by Regulation 17 of the said Regulations, the Council of the Institute of Cost Accountants of India has restored to the Register of Members, the name of :

1. Shri K. Chandra Mouleshwar Sarma, BCOM(HONS), ACMA, 27-16-15/3, 102, Ankitha Apartments, Safilguda, Sri Krishna Nagar Colony, Secunderabad-500056 (Membership No. 83) with effect from 18th February, 2012

Sd/-
(M. Gopalakrishnan)
President

Humble Appeal

We invite quality articles from members in industry having relevance to Cost & Management Accountancy/Finance/Management/Taxation for publication in the journal for the benefit of our esteemed readers.

Articles, accompanied by coloured photographs of the author (s) can be sent to rnj.rajendra@icwai.org

REGIONS & CHAPTERS NEWS

WIRC

Baroda Chapter of Cost Accountants (BCCA)

The BCCA organized a one day seminar on "Recent Changes in Cost Accounting Record Rules and Cost Audit Report Rules 2011" on 11.03.2012 at Hotel Express, Alkapuri, Baroda.

The seminar was inaugurated by the President of Federation of Gujarat Industries, Smt. Geetaben Goradia and the Key note speaker was Dr. H.B.Patel, CFO, Gujarat Alkalies & Chemicals Ltd. Baroda.

Shri Rakesh Singh, Vice President of the Institute, Shri S. J. Joshi, Director (Finance) Elmex Group of Companies, Shri Kailash Sankhalecha and Shri R.M. Kapadia, both senior Cost Accountants in practice were the speakers at various Technical sessions. The inaugural session and the press conference were handled by Shri Sharad Puranik, Chairman of the Chapter.

Shri Rakesh Singh, Vice President of the Institute, spoke on the new changes in Cost Accounting Records Rules and Cost Audit Report Rules 2011 and its applicability in different segments of industries. Shri S.J. Joshi deliberated on Cost Accounting Record Rules in particular and on the Compliance Report. The vote of thanks was given by Shri R.K. Patel, Secretary of the Chapter. The Seminar was attended by about 130 practicing Members and delegates from various industries in and around Baroda.

SIRC

SIRC of the Institute of Cost Accountants of India organized an industrial visit to Southern Railway Workshop at Perambur, Chennai on 25.02.12. About 60 students belonging to the Intermediate & Final course participated in the industrial visit. Shri G.V.S. Subrahmanyam, Vice Chairman, SIRC of the Institute; Shri. M. Vijayakumar, Chief electrical Workshop Engineer, Shri. R. Nageswara Rao, Chief Office Superintendent, Shri V. Sunil Kumar, Senior Engineer and two Junior Engineers-all from Southern Railway, guided the Students about the entire functioning and repair works of Railway wagons. The students got a firsthand experience of the industry, its working and the technicalities.

Madurai Chapter of Cost Accountants (MCCA)

MCCA and the Department of Commerce of Nadar Saraswathi College of Arts & Science, Theni jointly organized a one day State Level Seminar titled "Indian Corporate Sector-Issues and Challenges" for the students of Nadar Saraswathi College of Arts &

Science, Theni and other colleges in and around Theni on 8.02.12 in Nadar Saraswathi College, Theni . The first Technical Session was handled by Dr.I.Ashok, Chairman, Madurai Chapter of Cost Accountants, on the topic 'Corporate Social Responsibility and Governance'. Dr. Suresh, Head of the Deptt. of Commerce, Madurai Kamaraj University College, Andipatti, was the resource person for the second Technical Session on the topic "Cost Strategies". Shri S.Jeyaraj, Secretary, Madurai Chapter of Cost Accountants handled the third Technical Session on the topic "Corporate Venture and Value Creation". About 250 students participated in the programme which was quite interactive.

EIRC

A seminar on 'Cost Compliance and Cost Audit' was held jointly with Indian Chamber of Commerce (ICC) at the ICC Auditorium on 18.02.12. Among the dignitaries present were Shri M.Gopalakrishnan President of the Institute, Shri Kunal Banerjee, former President, Shri Rakesh Singh, Vice President, Shri T.C.A.Srinivasa Prasad and Dr Sanjiban Bandyopadhyaya Council Members, Shri Ashok Mukherjee, Vice Chairman, EIRC, Smt Chitra Agarwal, Treasurer, EIRC, Shri S.P.Padhi and Shri Bibekananda Mukhopadhyay, RCM,'s, EIRC. Shri Rajiv Singh, Director General, ICC welcomed the members. Shri Kunal Banerjee was the key note speaker. Mr Kishore Bhatia addressed the members on cost compliance and Sri M.K.Narayanswami addressed the members on Cost Audit. The seminar was attended by delegates from industry and profession. An audience of about 200 delegates keenly heard the speakers and actively interacted throughout the sessions.

NIRC

Faridabad Chapter of Cost Accountants (FCCA)

FCCA organized a programme on "Recent Changes in Cost Accounting Rules & Cost Audit Rules" with Reference to Cost Accounting Standards at Magpie Tourist Complex, Faridabad at 6:30 pm on 2.03.12. Shri Deepankar Goyal, Secretary, Faridabad Chapter, welcomed the guests. Shri Vijender Sharma, Secretary, NIRC was the guest Speaker who very lucidly explained the ambit of the new notification and the brief provisions of CAS issued so far. Earlier Shri Debjit Patra, Chairman of the Chapter emphasized on the new scope & challenges of the profession. Shree Deepak Malpani, Jt Secretary, Faridabad Chapter delivered the Vote of thanks. The meet was attended by a large number of distinguished members of the Chapter.