

## Admission to Membership

### The Institute of Cost Accountants of India

**Advancement to Fellowship  
Date of Advancement :  
1st April 2012**

M/25822

Shri Uttam Kumar Biswas  
MCOM, FCMA  
Finance Manager, Mahanadi  
Coalfields Ltd., HQ, Jagruti  
Vihar, Burla  
Sambalpur 768 020

M/11007

Shri Govind Bhimjibhai  
Vekaria  
BCOM, FCMA  
Sr. Manager (Finance),  
G.N.F.C. Ltd.,  
Narmada Nagar 392 015

M/12182

Shri S. Krishnan  
BE, ME(ISE), AMIE, FCMA  
110, South Chitra Street,  
Srirangam,  
Tiruchirapalli 620 006

M/25688

Ms. Rachna Kakkar  
MBA, FCMA  
Oriental Apartment, A-10,  
Sector-IX, Plot No. 50,  
Rohini, Delhi 110 085

M/16940

Shri Sankar Sengupta  
BCOM(H), MBA(FIN), FCMA  
98, Kutul Sahi Road, Dakshin  
Para, Near Panoram Pally  
School, Barasat 700 124

M/25919

Shri Surya Narayan Palai  
BCOM(HONS), FCMA  
Accounts Officer, Salal  
Power Station, Finance  
Wing, N H P C Limited,  
Jyotipuram 182 312

M/20725

Shri Vanteru Thirupathy  
Reddy  
MCOM, FCMA  
# 1-1-504, Opp : REC Petrol  
Pump, Hanamkonda 506 004

M/22357

Shri Rajib Bose  
MCOM, FCMA  
41/9, Siddhi Nath Chatterjee  
Road, Behala,  
Kolkata 700 034

M/12461

Shri Syed Qamar Ahmad  
BCOM, LLB, FCMA  
Company Secretary, M/s.  
THDC India Limited, Ganga  
Bhavan, Pragatipuram, Bye  
Pass Road, Rishikesh 249 201

M/20337

Dr. Barnali Chaklader  
MCOM, MBA, PHD, FCMA  
Associate Professor, Interna-  
tional Management Institute,  
B-10, Qutub Institutional  
Area, Tara Crescent,  
New Delhi 110 016

M/15918

Shri Govind Kumar Agrawal  
BCOM, LLB, FCMA  
Regional Controller (F & A),  
WIMCO Ltd., C. B. Ganj,  
Bareilly 243 502

M/23431

Shri Ratan Kumar Khatwani  
BCOM, MA, FCMA  
H.N. 5 Shubham Vihar,  
Near Vinayak Garden,  
Avanti Vihar,  
Raipur 492 006

M/23793

Shri Anand Kumar  
BCOM(HONS), FCMA  
A-2/5, Annapurna Nagar  
Colony, Veedyapeeth Road,  
Varanasi 221 002

M/12866

Shri Sushil Kumar Sakhuja,  
MCOM, LLB, ACS, FCMA  
House No. FC-44, Sector F,  
Shivaji Enclave,  
New Delhi 110 027

M/14856

Shri S. Sankar  
BA, FCMA  
Flat No. S 2, Ranga Shree  
Apartment, No. 4, Nelson  
Road, Srirangam,  
Tiruchirapalli 620 006

M/13453

Shri Saumitra Kumar Roy  
BSC(HONS), FCMA  
Flat No. 316, IInd Floor, Om  
Apartment, Sector 14, Pocket  
2, Dwarka, New Delhi 110 078

M/12528

Shri Din Dayal Sharma  
MSC, FCMA  
JP-97, Maurya Enclave,  
Pitampura, Delhi 110 034

M/21366

Shri Jagannath Chakraborty  
BCOM(HONS), FCMA  
118, Regent Place, P.O. Regent  
Park, Kolkata 700 040

M/8050

Shri Raju Purushothaman  
BSC, FCMA  
Asst. General Manager -  
Finance, B.E.M.L. Limited,  
Belavadi Post, Truck  
Division, Mysore Complex,  
Mysore 570 018

M/7979

Shri Chandra Prakash Kalra  
BSC(HONS), FCMA  
1399, Sector 10A,  
Gurgaon 122 001

M/5810

Shri Sankar Ranjan Sanyal  
MCOM, FCMA  
B - 5/16, Mangalik Co-op.  
Housing Society, K M D A  
Housing Complex, Baghajatin,  
Kolkata 700 094

M/16168

Shri Sandip Kundu  
BCOM(HONS), FCA, FCMA  
3A/1702, Whispering Palms,  
Lokhandwala Township,  
Akurli Road, Kandivili (East),  
Mumbai 400 101

M/16167

Ms. Radha Pyari Kundu  
BCOM(HONS), ACA, FCMA  
3A / 1702, Whispering Palms,  
Lokhandwala Township,  
Akurli Road, Kandivili (East),  
Mumbai 400 101

M/18612

Shri Subir Kumar Thakur  
BCOM, FCMA,  
P.O. Hirapur,  
Burnpur 713 325

M/20244

Ms. Anjali Dattatraya Khare  
BCOM, FCMA  
26/1292, Sardar Nagar No.  
2, Sion-Koliwada,  
Mumbai 400 022

M/24643

Shri Sushanta Kumar Mohanty  
MCOM, LLB, FCMA  
C/o. Shri Narottom Dash,  
At : Brahmanagar 3rd Lane,  
Berhampur 760 001

M/7949

Shri Gopal Pallipuram  
Srinivasan  
BCOM(HONS), FCMA  
Managing Director, Interlink  
Petroleum Ltd., H 20,  
Sector - 27  
Noida 201 301

M/9451

Ms. Arati Ganguly  
BSC, MBA(FIN), FCMA  
Chief Manager (F & A), Burn  
Standard Co. Ltd., Burnpur  
Works, Burnpur 713 325

M/15825

Shri Rajib Mukhapadhyay  
BCOM(HONS), FCMA  
Regional Treasurer - Asia  
Pacific, Alstom Projects India  
Limited, IHDP Building,  
Sector 127, Plot No. 7,  
Noida 201 301

M/10961

Shri Abhay Ramchandra  
Kulkarni  
BE(PROD), MMS, ACS,  
FCMA  
306, Autumn Hay, Neptune  
Living Point, Near Manga-  
tram Petrol Pump, Bhandup  
(W), Mumbai 400 078

- M/25934  
Shri Hemant Gupta  
BCOM(HONS), FCMA  
C-4/117, Yamuna Vihar,  
Delhi 110 053
- M/8120  
Shri Sivaram R.  
BCOM, ACS, FCMA  
4, Police Commissioner  
Office Road, "Ceebros  
Palms" - A-7, Egmore,  
Chennai 600 008
- M/23326  
Shri Sashibhusan Grahacharya  
BSC, FCMA  
Member (Finance), G.R.F.  
NESCO, Balasore, Viveka-  
nanda Marg, Balasore 756 001
- M/22243  
Ms. Rashmi Soni  
MCOM, FCMA  
Flat No. A001, Prajapati  
Park, Plot No. 14/5,  
Sector 11, Kopar Khairane,  
Navi Mumbai 400 709
- M/7880  
Shri Sushil Kumar Agarwal  
MCOM, MPHIL, FCMA  
S.K. Agarwal & Associates,  
E 21-102, Creek View, Yogi  
Nagar, Borivli (West),  
Mumbai 400 091
- M/15752  
Shri Yogendra Suresh Agarwal  
BCOM, MBA(FIN), FCMA  
241/6, Triveni, Scheme 6,  
Road 32A, Nr. PMC Bank,  
Sion East, Mumbai 400 022
- M/17053  
Shri Harishankar Ramratan  
Bajaj  
FCMA  
H.S. Bajaj & Co., 209, Satyam  
Shivam Shopping Centre,  
Near Railway Station,  
Nallasopara (West),  
Thane 401 203
- M/20293  
Shri Goutam Maji  
BSC, FCMA  
Dy. Manager (F&A), Accounts  
Department, Admin. Bldg.,  
Oil India Limited,  
Duliajan 786 602
- M/16525  
Shri Chinmoy Pal  
BCOM(HONS), ACA, FCMA  
Head - Accounts, Oil India  
Limited, Duliajan 786 602
- M/9694  
Shri Venkataswar Samudrala  
MCOM, MBA, FCMA  
D.G.M. (Finance), NMDC  
Ltd., BIOM, Bacheli Complex,  
Bacheli 494 553
- M/10329  
Shri Ayyappa Sastry  
Bhanidipaty  
BCOM, FCMA  
Plot No. 9-148, Panduranga  
Nagar, Erragadda,  
Hyderabad 500 018
- M/10437  
Shri Bhanumurthy Rao  
Varanasi  
MCOM, FCMA  
Sr. General Manager (F  
& A), N.C.C. Ltd., NCC  
House, Madhapur,  
Hyderabad 500 081
- M/15646  
Shri Suhas Chandra  
Bhattacharyya  
BSC, FCMA  
Rathtala (Near Bus Stand),  
Ranaghat 741 201
- M/15462  
Shri Phool Chandra  
Kesharwani  
BCOM, FCMA  
D.G.M. (Commercial), Vikram  
Woollens, (A Unit of Grasim  
Inds. Ltd.), GH-I to IV,  
Ghironghi, Malanpur 477 117
- M/19841  
Shri Manjeet Singh Chhatwal  
MCOM, FCMA  
# 1884, First Floor, Gali No.  
16, Govindpuri Extn.,  
Kalkaji, New Delhi 110 019
- M/8018  
Shri Gopal Chandra Mitra  
BSC, LLB, FCMA  
Block - B-2, Flat No. 13,  
Marshelin Co-op. Hsg.  
Society Ltd., E.K.T.P. Phase  
II, E.M. Bye Pass,  
Kolkata 700 107
- M/17045  
Shri K. Balakrishnan  
BSC, FCMA  
Krishnaleela, Parambath  
House, Sanskrit College Road,  
Tripunithura 682 301
- M/15044  
Shri Sujay Sengupta  
BCOM(HONS), FCA, FCMA  
131/31, Netaji Subhas  
Chandra Bose Road, Regent  
Park, Kolkata 700 040
- M/24785  
Shri Saij C.  
MCOM, CMA(USA), FCMA  
Financial Controller, Qatar  
National Food Security  
Programme, P.B. No. 923,  
O/o. The Heirapparent, Doha
- M/15797  
Shri Vaibhav Prabhakar  
Joshi  
BCOM, FCMA  
Block A - 5, Parijat-Mrugendra  
Co-op. Hsg. Soc. Ltd.,  
Rokadia Cross Lane, Pai  
Nagar, S V P Road, Borivli  
West, Mumbai 400 092
- M/20473  
Shri Girish Krishnan  
Kuttanappillil  
MCOM, FCMA  
Kuttanappillil House, Tha-  
borli, Mookkannur 683 577
- M/7752  
Shri Malay Kumar  
Chakraborty  
BCOM, FCMA  
P.O. & Vill: Samabay Pally,  
Bally 711 205
- M/16086  
Shri Ranjan Kumar  
Srivastava  
MSC, FCMA  
Additional General Manager  
(F), Powergrid Corporation  
of India Ltd., B-9, Qutub  
Institutional Area, Katwaria  
Sarai, New Delhi 110 016
- M/22482  
Shri Subrata Kumar Swain  
BCOM, LLB, FCMA  
519-H, Matha Marga, Tara-  
sundari Lane, Old Town,  
Bhubaneswar 751 002
- M/16386  
Shri Sandip Bhattacharyya  
BCOM(HONS), FCMA  
58/3, Ballygunge Circular  
Road, Flat # D-21, Tower  
Block, "Saptarni",  
Kolkata 700 019
- M/5544  
Shri Siddhartha Mukherjee  
MCOM, ACS, FCMA  
1202, Royal Park, Ramprastha  
Greens, Sector - 9, Vaishali,  
Ghaziabad 201 010
- M/11481  
Shri Lekh Raj Sharma  
MCOM, FCMA  
Accounts Controller, Nesma  
& Partners Contracting Co.  
Ltd., P.O. Box 1498,  
Al Khobar 31952
- M/15620  
Shri Kedar Nath  
Mukhopadhyay  
BCOM, LLB, FCMA  
'Venus' - A, Flat No. 304,  
Gaurav Galaxy, Phase - II,  
Mira Road, Thane 401 107
- M/6875  
Shri Surya Narayana Sarma  
Komaragiri  
MCOM, FCMA  
216, Rangadhamamu, HMT  
Satavahana Nagar, Kukat-  
pally, Hyderabad 500 072
- M/4737  
Shri Mahadevan Nagarajan  
BCOM(HONS), FCMA  
Chief General Manager  
(Finance) Mahanadi Coalfields  
Ltd., Burla, Jagruti Vihar 768 020
- M/23929  
Ms. Mrinmayi Sarker  
MCOM, FCMA  
6A, Chitpur Bridge Approach,  
Bagbazar, Kolkata 700 003
- M/11759  
Shri Shanker Shriram  
Chaudhary  
BCOM, FCMA  
Flat No. 4034, Joy Apartments,  
Sector - 2, Plot - 2, Dwarka,  
New Delhi 110 075

M/19495  
Shri Debajit Saha  
BSC(HONS), ACA, FCMA  
1K, Manohar Pukur, 2nd  
Lane, Kolkata 700 029

M/16613  
Smt. Vandana Bansal  
BCOM(HONS), FCMA  
Vandana Bansal & Associates,  
House No. 939, Housing  
Board Colony, Sector 18,  
Faridabad 121 002

M/22583  
Shri Sanjay Kumar Kashyap  
MCOM, FCMA  
S.K. Kashyap & Associates,  
117/150, 'K' Block, Geeta  
Nagar, (Kakadeo),  
Kanpur 208 025

M/3257  
Shri Anantharaman Rajaraman  
BCOM(HONS), FCMA  
H. 65/1, (New No. 9), H  
Block, 4th Street, Annanagar  
East, Chennai 600 102

**The Institute of Cost Accountants of India**

**Admission to Associateship on the Basis of MOU with IMA, USA**

**Date of Admission : 27th March 2012**

C/32286  
Mr. Chandrashekhar Venkata Challa  
BCOM, MBA, LLB, CMA (USA), ACMA  
Vice-President (Finance), Al Faraa Group, P.O. Box 15915, Al Ain, U.A.E.

C/32287  
Mr. Anees Ali  
MCOM, ACS, CMA(USA), ACMA  
176, Hitawala Complex, Chamanpura, Lohabazar, Udaipur 313 001

C/32288  
Mr. Valore Ashok Menon  
BCOM, CMA(USA), ACMA  
P.O. Box 5991, Dubai, U.A.E.

C/32289  
Mr. Vishal Kumar Suvarna,  
BCOM, CMA(USA), ACMA  
Philips Middle East, Dubai  
Knowledge Village, (Next to CISCO Building), Al Sufouh 2, P.B. 7785, Dubai

**The Institute of Cost Accountants of India**

**Admission to Associateship on the Basis of MOU with IPA, Australia**

**Date of Admission : 27th March 2012**

I/32290  
Mr. Perry Paul Charles  
MIPA, ACMA  
20, Ryecroft Avenue,  
Clayhall, Ilford, Essex,  
England

I/32291  
Mr. Anto Hilorian Cruz  
MCOM, MBA, MIPA, ACMA  
4C, M.F. Nagar, Sempakkam,  
Chennai 600 073

**The Institute of Cost Accountants of India**

**Admission to Fellowship on the Basis of MOU with IPA, Australia**

**Date of Admission : 27th March 2012**

I/32292  
Mr. Osman Haruna  
MCOM, FIPA, FCMA  
Director of Finance, Wenchi  
Municipal Assembly, P.O.  
Box 9, Wenchi, B/A/R,  
Ghana 233

I/32293  
Mr. Mohammad Anees Khan  
MCOM, FIPA, FCMA  
Ahmed Din Street, Near  
Mosque Amir Hamza, Dab  
No. 2, Pakhwal Chowk  
Mansehra, Pakistan 21300

I/32294  
Mr. Man Kit N.G.  
FIPA, FCMA  
Room 1212, Lai Wing House,  
Lai On Estate, Shamshuipo,  
Kowloon, Hong Kong

**The Institute of Cost Accountants of India**

**Admission to Associateship**

**Date of Admission : 1st April 2012**

M/32295  
Ms Sonia Dutta  
MCOM, ACMA  
C/o. Rahul Dutta (EM 2255)  
Emirates Aluminium,  
A1, Taweelah, Abu Dhabi,  
U A E., Abu Dhabi 11023

M/32296  
Shri Rahul Dutta  
BCOM, ACMA  
Sr. Accountant M/s. Modern  
Plastic Industry LLC., PO  
BOX - 31550, Dubai Invest-  
ment Park, Jebel Ali,  
Dubai 31550

M/32297  
Shri Munagala Krishna  
BCOM, ACA, ACMA  
Dir - Accounting & Admin.  
TIBS 3435 Martin Farm  
Road, Suwanee GA USA  
USA 30024

M/32298  
Shri Sridipta Kumar Nanda  
MCOM, LLB, ACMA  
S/o. Binoda Bihari Nanda  
At / Po. Maniabandha, Dist  
- Cuttack, Cuttack 754 034

M/32299  
Shri Nitin Talwar  
BCOM, ACMA  
Flat No.19-B Pocket - B-7  
Mayur Vihar Phase - 3  
Delhi 110 096

M/32300  
Shri Abhijeet Singh  
ACMA  
B/310 - C, New Ashok Nagar,  
Opp : East End Apartment,  
New Delhi 110 096

M/32301  
Shri Gnana Sekaran R  
BCOM, ACMA  
SAP-CO-Team Lead. Costing,  
M/s. Mahindra Satyam,  
KIADB Industrial Area,  
Electronic City, Phase-2,  
Bangalore 560 100

M/32302  
Ms Bhagyalakshmi  
Rameshkumar  
BCOM, ACMA  
No. 8, Gandhi Nagar II  
Street, Keelkattalai,  
Chennai 600 117

M/32303  
Shri Mayank Pathak  
ACMA  
34, Type - 2, CAD Colony,  
Near JOR Bagh,  
New Delhi 110 003

M/32304  
Shri Syam Kumar Ponnuru  
MCOM, ACMA  
8 - 20 - 28 / 37, Seeturam  
Nagar - 5th Lane,  
Guntur 522 001

M/32305  
Miss Kanan Vishal Vora  
MCOM, ACMA  
102, Divya Residency, 4,  
Gordhan Park Society, B/H.  
Azad Halwai, Usmanpura,  
Ahmedabad 380 013

M/32306  
Shri Prem Chacko Samuel  
BSC, ACMA  
Chacko Bhavan, Punukka-  
nnoor, PO - Perumpuzha,  
Kollam 691 504

M/32307  
Shri Ganesh Kumar Shaw  
BBA, ACMA  
Officer - Finance M/s.  
Ratnagiri Gas & Power Pvt.  
Ltd., At/Post - Anjanvel,  
Tal : Guhagar,  
Ratnagiri 415 703

M/32308  
Shri Siddhartha Sadhukhan  
MCOM, ACMA  
26 H, Hara Mohan Ghosh  
Lane, Phoolbagan, Beliaghata,  
Kolkata 700 085

M/32309  
Shri Vinod Chandran  
MBA(FIN), ACMA  
# 9, Nr. Vidyajyothi School,  
11th Main, 1st Cross,  
Vidyajyothi Nagar, Honga-  
sandra, Begur Main Road,  
Bangalore 560 068



- M/32310  
Shri Sanjay Ahuja  
BCOM(HONS), LLB, FCS, ACMA  
Asstt.Gen.Manager & Company Secretary M/s. Tourism Finance Corpn. of India Ltd., IFCI Tower, 61 Nehru Place, New Delhi 110 024
- M/32311  
Ms Vatsalaben Piyushbhai Panchal  
MCOM, ACMA  
24, Ganesh Society, O/S. Shahpur Gate, Ahmedabad 380 004
- M/32312  
Ms Geeta Goel  
ACMA  
H. No. 16 - 1 - 7, 7/1 & 7/2, Quality Life Style Apartments, Flat No. 410, Dallavi Theatre Premises, Saidabad, Hyderabad 500 059
- M/32313  
Shri Sushil Kumar R. Patwa  
MCOM, ACMA  
Finance Analyst M/s. Accenture Services Pvt. Ltd., Plant No. 3, Godrej & Boyce Complex, LBS Marg, Vikhroli (W), Mumbai 400 079
- M/32314  
Shri Ravindra Kumar Desu  
MCOM, ACMA  
H. No. 4 - 41/2, 1st Floor, Gangaram, Chanda Nagar, Hyderabad 500 050
- M/32315  
Shri R Kannan  
ACMA  
Asstt. Manager, HLL Lifecare Ltd., Central Marketing Off.No.185, Lingavel Tower, 100Ft. By-Pass Road, Vijaynagar, Velachery, Chennai 600 042
- M/32316  
Shri Sreeram Cheemalamarri  
ACMA  
S/o. C.A.V. Prasad, H. No. 10-582A, Ramalakshamma St., Markapuram 523 316
- M/32317  
Shri Santosh Sahu  
MCOM, ACMA  
S/o. Kumar Sahu At/Po. Gajapati Nagar 7th Lane, Dist - Ganjam, Berhampur 760 010
- M/32318  
Shri Deepak Kumar Burma  
BCOM(HONS), ACMA  
At / Po. : Rengali (Infront of Baba Mandir), Dist - Sambalpur, Sambalpur 768 212
- M/32319  
Shri S. R. Anantharaman  
BCOM(HONS), ACMA  
A - 106, Mantri Elegance, Bannerghatta Main Road, Bangalore 560 076
- M/32320  
Shri Sandeep Ahuja  
BCOM(HONS), LLB, FCS, FCA, ACMA  
23 / 7, Second Floor, Old Rajinder Nagar, New Delhi 110 060
- M/32321  
Shri Arjun Anil Apte  
BCOM, ACMA  
Plot No. 51, Satyagovind, Shambhu Mahadev Nagar, Near Sahakar Nagar, New Osmanpura, Aurangabad 431 005
- M/32322  
Shri Mallick Ezaz Hossen  
Alliahemad  
BCOM, ACMA  
Assistant Manager, JSW Steel Ltd., Tornagallu, Bellary 583 275
- M/32323  
Ms Neha Bhanot  
BCOM, BED, ACMA  
RZH - 824, Raj Nagar, Part - II, Street No. 13, Near Kenedy Public School, Palam Colony, New Delhi 110 045
- M/32324  
Shri Prasath B  
BA, ACMA  
S/o. A. Balakrishnan No. 60/22, 3rd Cross, Thillai Nagar, Salem 636 001
- M/32325  
Shri K Someswara Babu  
BCOM, ACMA  
Commercial Manager M/s. NSL Mining Resources India Pvt. Ltd., 501, Babukhan Millienium Centre, Raj Bhavan Road, Somajiguda, Hyderabad
- M/32326  
Shri Uttam Kumar  
Chakraborty  
BSC(HONS), LLB, ACMA  
South Tarapur, Ghosh Para (Ramkrishna Path), PO - Agarpara, Dist - 24 Parganas (N), Agarpara 700 109
- M/32327  
Shri Nihar Ranjan  
Chowdhury  
MCOM, ACMA  
5 / A, Bijoy Nagar, PO - Naihati, Dist - North 24 Parganas, Naihati 743 165
- M/32328  
Shri Kirankumar Chundattu  
ACMA  
D. No. 20 - 6/7 - 231/1, Ayodyanagar, Ramalingeswara Pet - 7th Lane, Vijayawada 520 003
- M/32329  
Shri Atmananda Das  
MCOM, ACMA  
At - Hanuman Pada, PO - Talcher Town, Dist - Angul, Talcher 759 107
- M/32330  
Shri Prabhakara Rao  
Guvvala  
MCOM, MBA, ACMA  
A - 57, FL No. 202, R K Arcade, Madhura Nagar, Near Yallanki Foods, Hyderabad 500 038
- M/32331  
Shri Vamsheshwar Rao Guntur  
BCOM, ACS, ACMA  
1-6-44, Satnam Waheguru Building, 1st Floor, Musheerabad, Hyderabad 500 020
- M/32332  
Ms Priyanka Gupta  
MBA, ACMA  
C-1025, Sector - 49 Sainik Colony, Near Shiv Mandir, Faridabad 121 001
- M/32333  
Shri Deepak Goyal  
BCOM, ACMA  
Lane No. 4, Samrat Vikram Colony, Chilkana Road, Saharanpur 247 001
- M/32334  
Shri Ramana Gannavarapu  
MCOM, ACMA  
Plot No. G - 3, Sri Sai Residency, Aditya Gardens, Pragat Nagar, Kukatpally, Hyderabad 500 090
- M/32335  
Ms Radhika G  
ACMA  
14 - A, Chennappar Street, Tiruvannamalai 606 601
- M/32336  
Shri Vaibhav Gupta  
MCOM, ACMA  
H. No. 1/86, Shastri Colony, Street No. 3, Near Sector - 19, Old Faridabad, Faridabad 121 002
- M/32337  
Shri Syed Faisal Hasan  
BSC, ACMA  
Group Accounts & MIS Manager Unaoil Group, P.O. Box - 124913, Office No. 1004-06, Arenco Tower Media City, Shaikh Zayed Road, Dubai, U A E, Dubai
- M/32338  
Shri Lahoti Suraj Jayantilal  
MCOM, ACMA  
Bagirathi Bunglow, 5/6 Kamlaksha Co-op Society, Nasik Road, Nasik 422 101
- M/32339  
Ms. Jayashree Pavan Jalwadi  
BCOM, ACMA  
Sr. Executive Costing, M/s. Ador Powertron Ltd., Ramnagar Complex, Plot No. 51, D - 11 Block, MIDC - Chinchwad, Pune 411 019

- M/32340  
Ms Amruta Neeraj Joshi  
MCOM, ACMA  
Plot No. 33, S. No. 44,  
Navsahyadri Hsg. Society,  
Karvenagar, Pune 411 052
- M/32341  
Shri B Suresh Kumar  
BCOM, ACA, ACMA  
"Srimati Illam", No. 4, Balaji  
Nagar, 5th Street, Nanga-  
nallur, Chennai 600 061
- M/32342  
Shri Sumit Khicha  
CFA, ACMA  
23, Khicha Mansion, Vinod  
Nagar, Beawar 305 901
- M/32343  
Shri Abishekh Kumar  
BCOM, ACMA  
354/37, "Mehta Sadan",  
Near of H. K. Plastic Factory,  
Lokashah Nagar,  
Bewar 305 901
- M/32344  
Shri Raghavendra G L  
BSC, ACMA  
No. 98, Ganapathi Krupa,  
12th Main Road, 10th Cross,  
Raghavendra Block, Srina-  
gara, Bangalore 560 050
- M/32345  
Shri Thimiri Sathiyamurthy  
Mohan  
BCOM, MBA(FIN), ACMA  
New No. 38, Old No. 34,  
Neels Garden, 3rd Street,  
Sembiam, Perambur,  
Chennai 600 011
- M/32346  
Shri Mohan Kumar Maharana  
BCOM, ACMA  
A M (F & A) & B F M.,  
Rashtriya Ispat Nigam Ltd.,  
3025/8, Shreenidhi Chambers,  
1st Floor, S B Road, Shivaji-  
nagar, Opp : Passport Office,  
Pune 411 016
- M/32347  
Shri Mayank Mahendrabhai  
Mehta  
BCOM, ACMA  
1/12 Ratnam Flats, Near  
Ganesh Lohavid Bhavan,  
Opp : Parase Flats, Vasna,  
Ahmedabad 380 007
- M/32348  
Shri Manoj Kumar Nayak  
ACMA  
F 13, Ittina RRV Apartment,  
RRV Layout, 2nd Cross,  
Ramamurthy Nagar,  
Bangalore 560 016
- M/32349  
Shri Kalava Prasad  
ACMA  
D. No. 67-1-12, Darsivari  
Street, Patamata,  
Vijayawada 520 010
- M/32350  
Shri Rambabu Pathak  
BCOM(HONS), ACMA  
Sr. Officer (Finance) Eastern  
Coalfields Ltd., CMDs  
Office, Sanctoria (Company  
Sectt)., Dishergarh 713 333
- M/32351  
Shri Dibyendu Patra  
ACMA  
Factory Controller, Dresser  
Rand India Pvt. Ltd., 187,  
GIDC Estate, Naroda,  
Ahmedabad 382 330
- M/32352  
Shri Dilip Kumar Pathak  
BCOM, LLB, ACMA  
F - 288, Sector - Delta I,  
Greater Noida 201 308
- M/32353  
Shri Chandrasekhar Parimi  
MCOM, ACMA  
Finance Superintendent ITC  
Ltd., C/o. ITC Ltd. ABD -  
ILtd., P.O. Box No. 317,  
G. T. Road, Guntur 522 004
- M/32354  
Shri Mitesh Ishwarbhai  
Prajapati  
BCOM, LLB, ACMA  
V. H. Savaliya & Associates,  
308, Harsh Avenue, Suttar  
Taluka Society, Navjivan Press  
Road, Ahmedabad 380 014
- M/32355  
Ms. Varsha Purushottam  
patankar  
ACMA  
25/B/8, Meghwadi Siddhivi-  
nayak CHS. Ltd., Mhada,  
Teachers Colony, Meghwadi,  
Jogeshwari (E),  
Mumbai 400 060
- M/32356  
Shri Suresha Chandra  
Swain  
ACMA  
C/o. Srila Roy, 350/4, M. G.  
Road, Kolkata 700 082
- M/32357  
Shri Vinay Shankar  
BA(HONS), ACMA  
Qr No. B / 1, Sector - 1, Post  
- Dhurwa, Ranchi 834 004
- M/32358  
Shri Pratap Singh Shekhawat  
ACMA  
Accounts Officer Bharat  
Heavy Electricals Ltd.,  
Corporate Finance, IInd  
Floor, BHEL House, AGV  
Complex, Siri Fort,  
New Delhi 110 049
- M/32359  
Shri Pardhu Singumahanti  
BCOM, ACMA  
Finance Superintendent ITC  
Ltd., Agri Business Division  
- ILTD., G.T. Road, Post Box  
317, Guntur 522 004
- M/32360  
Shri Sathish Chandra B S  
BSC, ACMA  
No. 8/4, 1st Floor, Ranga  
Rao Road, Shankarapuram,  
Bangalore 560 004
- M/32361  
Shri Manish Sarawgi  
BCOM(HONS), ACMA  
Costing Executive, The  
Naihati Jute Mills Co. Ltd.,  
PO - Hazinagar, Dist - 24  
Parganas (N)  
Hazinagar 743 135
- M/32362  
Ms Sudha Venkata Varadhan  
BCOM, LLB, ACMA  
Co. Secretary & Dy. Manager-  
Finance Indian Strategic  
Petroleum Reserves Ltd.,  
OIDB Bhawan, 3rd Floor, Plot  
- 2, Sector - 73, Noida 201 301
- M/32363  
Ms Deepika Yerram  
BCOM, MBA, ACMA  
H. No. 4 - 7 - 190/1, Essania  
Bazar, Beside Community  
Hall, Hyderabad 500 027
- M/32364  
Shri Sudeep Bhargava  
ACMA  
L - 331, IInd Floor, Sarita  
Vihar, Delhi 110 076
- M/32365  
Shri Vikram Singh Adhikari  
BCOM, ACMA  
529/495, New Basti, Raheem  
Nagar, Mahanagar,  
Lucknow 226 001
- M/32366  
Shri Manish Kumar Ambastha  
ACMA  
H - 19 - E, Near Sonjay Park,  
Gali No. 2, Ground Floor,  
Shakarpur, Delhi 110 092
- M/32367  
Ms Manasi N Arora  
BCOM, ACMA  
Sr. Accountant M/s. Khukh-  
rain Cold Storage & Ice  
Factory, 182/3, Industrial  
Area, Phase - I,  
Chandigarh 160 002
- M/32368  
Shri Arunava Datta  
Chaudhury  
BSC, ACMA  
24A, Old Ballygunge Second  
Lane, Kolkata 700 019
- M/32369  
Shri Krishna Nand Chaubey  
ACMA  
C/o. Shri Gandhi Ashram  
Khadi Bhandar, H - 42,  
Connaught Circus,  
New Delhi 110 001
- M/32370  
Shri Tarit Das  
BCOM(HONS), MBA, ACMA  
Finance & Accounts Manager  
Sri Sankaradeva Nithralaya,  
Beltola, Guwahati 781 007
- M/32371  
Shri Maheswara Desai  
BSC, ACMA  
S/o. D Babanna, Gudehothur  
- Post, Vajrakarur - Mandal,  
Dist - Anantapur  
Anantapur 515 832

- M/32372  
Ms Sayli Nitin Deshpande  
BCOM, ACMA  
Tirupati Housing Society,  
G-3, Plot No. 8, N - 5, CIDCO,  
Aurangabad 431 003
- M/32373  
Ms Neelam Jawaharlalji Jain  
ACMA  
C/o. M/s. Vardhan Group  
of Companies, Finance  
Department, 422 Commerce  
House, 140, N M Road,  
Mumbai 400 023
- M/32374  
Shri Naveen Kumar K  
BCOM, ACMA  
#64, 1st Cross, Cholurupallya  
Magadi Road,  
Bangalore 560 023
- M/32375  
Shri Srikanth Kamma  
MCOM, ACMA  
S/o. Subba Rao, Post - Pala-  
paruru, Mandal - Pedanandi  
Padu, Guntur 522 235
- M/32376  
Shri Javir Khan  
MCOM, ACMA  
Plot No. 44, Sector - 32,  
Gurgaon 122 002
- M/32377  
Shri Ashid Khan  
ACMA  
C-9, Indupuram, Auranga-  
bad, Mathura 281 006
- M/32378  
Shri Manoj Kumar  
BCOM, FCA, ACS, ACMA  
Flat No. 4, The Patel Co-op.  
Hsg. Society, Sector - 13,  
Rohini, New Delhi 110 085
- M/32379  
Shri Sanjeev Kumar  
MCOM, ACMA  
Shyam Medical Store, Old  
Court Road, Opp: Veternary  
Hospital, Narnaul, Haryana
- M/32380  
Ms Richa Luthra  
ACMA  
13/68, Vikas Nagar, Vishar,  
Lucknow 226 022
- M/32381  
Shri Kushal Malviya  
BCOM, ACMA  
Sejaro Ka Was, Pindwara,  
Dist - Sirohi  
Pindwara 307 022
- M/32382  
Shri Brijesh Champaklal  
mali  
BCOM, ACMA  
8/763, Opp : SBI Hanuman  
Char Rasta, Gopi Pura,  
Surat 395 001
- M/32383  
Shri Harish Markan  
BCOM, ACMA  
Asstt. Officer M/s. Swaraj  
Engines Limited, Plot No. 2,  
Industrial Phase - 9, S A S  
Nagar, Mohali 160 062
- M/32384  
Shri Vani Prasad Miriyala  
BCOM, CIMA, ACMA  
D. No. 12 - 52 - 6, H. No. L I  
G - 181, A.P.H.B. Colony,  
Tanuku 534 211
- M/32385  
Shri Sharad Kumar Maurya  
ACMA  
9/29, Bahari "A" Sahara  
Estates, Jankipuram,  
Lucknow 226 021
- M/32386  
Shri Siraj Nooruddin Mawani  
ACMA  
Fatima Manzil, H. No. 8-11-4,  
Ravindra Colony, Katkat Gate  
Road, Aurangabad 431 001
- M/32387  
Shri Magesh Nandakumar  
BCOM, FCA, ACMA  
A-3, Third Floor, "Malles  
Ashirwad Flats, 18/176,  
Rangarajapuram Main  
Road, Kodambakkam,  
Chennai 600 024
- M/32388  
Shri Kamala Kanta Panda  
BCOM, ACMA  
At - Ranipatna, Bank Colony,  
Balasore 756 001
- M/32389  
Shri Alope Kumar Paul  
BCOM(HONS), ACMA  
Accountant Cum Manager  
Tajaspatra, Kuthi Bazar,  
Ghatal, Dist - Paschim  
Medinipur, Ghatal 721 212
- M/32390  
Shri Padubidri Venkatagiri  
Rao  
BCOM, ACMA  
S/o. Bail Seetharama Rao Bail  
House, Padubidri 574 111
- M/32391  
Ms Shilpi Saxena  
MBA(FIN), ACMA  
Plot No. 7, Sector I, United  
City Colony, Near Capital  
Convent, Jankipuram,  
Lucknow 226 021
- M/32392  
Shri Jitendra Sharma  
ACMA  
D - 18, House No. 513,  
Chhattarpur Pahari,  
New Delhi 110 074
- M/32393  
Shri Surendra Kumar  
Sharma  
MA, LLB, ACMA  
B - 223, Sector - 6, Shatabdi  
Nagar, Delhi Road,  
Meerut 250 103
- M/32394  
Shri Yogendra Singh  
ACMA  
E - 2/185, Vinay Khand,  
Gomti Nagar,  
Lucknow 226 010
- M/32395  
Shri Gurvinder Singh  
BCOM(HONS), ACA, ACMA  
House No. 95, Sector - 18,  
Panchkula 134 109
- M/32396  
Shri Amarjeet Singh  
BCOM, ACMA  
C - 32, Sector - D, L.D.A.  
Colony, Kanpur Road,  
Lucknow 226 012
- M/32397  
Shri Shailendra Singh  
ACMA  
388/71, Tripti Nagar, Ganesh-  
pur, Chinhat, Lucknow 227 105
- M/32398  
Shri Rabi Kant Shaw  
BCOM(HONS), ACMA  
63 / 1A, Hidaram Banerjee  
Lane, Bowbazar,  
Kolkata 700 012
- M/32399  
Shri Krishnamohan Tiru-  
malasetty  
MCOM, MBA, ACMA  
D. No. 6/637, Kozzillipet,  
Machilipatnam 521 001
- M/32400  
Shri Vinod Kumar Bapna  
BCOM, FCA, ACS, ACMA  
H - 72 FF, Residency Green,  
Sector - 46, Opp : Unitech  
Cyber Park, Gurgaon 122 001
- M/32401  
Shri Sinjan Bhar  
BCOM, ACMA  
9/7, Rajendra Nath Roy  
Choudhury Lane,  
Kolkata 700 036
- M/32402  
Shri Deepak Girish. Gupta  
BCOM, ACMA  
1205/6, Vindhychal, Neel-  
kanth Valley, Rajawadi, Ghat-  
kopar (E), Mumbai 400 077
- M/32403  
Shri Durgadevi Gandrapu  
BCOM, ACMA  
172/2 RT, Beside Ramalayam,  
Saidabad Colony,  
Hyderabad 500 059
- M/32404  
Shri Shamsul Konain  
ACMA  
G - 60, Delta - II,  
Greater Noida 201 308
- M/32405  
Shri Sagar Pramod Kulkarni  
MCOM, ACMA  
N - 51, SF - 4/21/2, Uttam  
Nagar, CIDCO, New Nashik,  
Nasik 422 008



- M/32406  
Shri Biraj Kumar  
BCOM, ACMA  
HIG No. 273, New Housing Colony, Near MP Tower, Adityapur - 1, Dist - Sarai-kela - Kharsawan, Sarai-kela 831 013
- M/32407  
Shri Sandeep Rawat  
ACMA  
C - 444, Kidwai Nagar East, New Delhi 110 023
- M/32408  
Ms Chetna Rawat  
ACMA  
Z - 103, Sector - 12, Noida 201301
- M/32409  
Shri M Sakthivel  
BCOM, MFM, ACMA  
18/20 Soorathamman Koil 1st Street, Srinivasanagar, New Perungalathur, Chennai 600 063
- M/32410  
Shri Arun Sharma  
ACMA  
77 Block, House No. 3 B, Sector - 2, Type - 3, Kali Bari Marg, New Delhi 110 001
- M/32411  
Ms Meena Niteen Vaidya  
MCOM, ACMA  
Flat No. 7, Kshitij Apartments, Lane No. 3, Dahanukar Colony, Kothrud, Pune 411 038
- M/32412  
Shri Chandra Shekhar Biswal  
MCOM, ACMA  
Asstt. Manager (F & A) M/s. Vijaynagar Minerals Pvt. Ltd., JSW Mining Office, Nr. Talur Cross, PO - Vidyanagar, Toranagallu, Dt - Bellary, Vidyanagar 583 275
- M/32413  
Ms Bikkee  
ACMA  
Accounts Officer M/s. Mecon Ltd., Finance Section, Vivekanand Path, Doranda, Ranchi 834 002
- M/32414  
Shri Thyagarajan C  
MCOM, ACMA  
4/159, Ellai Amman 5th Cross Street, Neelangarai, Chennai 600 041
- M/32415  
Shri Vidya Sagar Chennupalli  
ACMA  
D. No. 7-6-921/2, Vengal Rao Nagar 1/1 Road, Guntur 522 001
- M/32416  
Shri Lakshminarayana Reddy C  
BCOM, LLB, ACMA  
# 226, B2 Wing, Gataprabha Block, National Games Village, Koramangala, Bangalore 560 047
- M/32417  
Ms Aanchal Gupta  
BCOM, MBA(FIN), ACMA  
House No. 151, Sector - 17, Faridabad 121 002
- M/32418  
Ms Geeta  
BCOM, ACMA  
# G - 91, HMT Colony, Pinjore, Panchkula 134 101
- M/32419  
Shri Sanjay Uttam Masurkar  
ACMA  
B-12, Om Shivshakti CHSL., River Valley, Madonna Colony Road, Borivli West, Mumbai 400 103
- M/32420  
Shri Haribansa Meher  
BCOM, LLB, ACMA  
Asstt. Manager (Finance) Talcher Electrical Division (CESU) At / Po : Chanpal Colony, Via - Talcher, Angul 759 104
- M/32421  
Shri Sumit Kumar Mishra  
ACMA  
52/II, Gandhi Sadan, Mandir Marg, New Delhi 110 001
- M/32422  
Shri Nilesh Gopal Mundada  
BCOM, ACMA  
Flat No. 12, Kaveri Appartment, Opp : Kirloskar Oil Engine Ltd., Elephston Road, Nr. Manasi Bag, Bopodi, Pune 411 003
- M/32423  
Shri Ravi Bhushan Ojha  
ACMA  
Plot No. 163, Flat No. 201 FF, Ghayan Khand - 1, Indrapuram, Ghaziabad 201 012
- M/32424  
Shri Bhavdip Jayasukhlal Parmar  
ACMA  
"Geeta", Near Shri Nilkanth Vidhyalaya, Goutam Society, Ravapar Road, Morbi 363 641
- M/32425  
Shri Bishnu Prasanna Pattanaik  
BSC, LLB, ACMA  
Manager - Costing & Audit M/s. Anjan Drugs Pvt. Ltd., 5th Floor, Wing - II, Nelson Tower, 117, Nelson Manickam Road, Aminjikarai, Chennai 600 029
- M/32426  
Shri Pradip Kumar Swain  
MCOM, ACMA  
Dy. Manager (F & A) M/s. South West Mining Ltd., Talur Cross, Torangallu, Sandur Road, PO - Vidyanagar, Bellary 583 275
- M/32427  
Shri Gobinda Saha  
BCOM, ACMA  
S/o. Kanai Lal Saha 149/131/80, Rani Rashmoni Ghat Road, Bijpur, Dist - North 24 Parganas Halisahar 743 134
- M/32428  
Shri Rajendiran Sreenivasan  
MCOM, FCA, ACS, ACMA  
"Cherunetturi" 1931, South End "C" Road, 9th Block, Jayanagar, Bangalore 560 069
- M/32429  
Shri Kasiraju Sivaramaraju  
ACMA  
Dharmapuri Village, Post - Ravulacharuvu, Mandal - Dharmavaram, Anantapur 515 672
- M/32430  
Shri Ramasubramanian T. V.  
BCOM, ACMA  
Plot No. 1, Chendurpuram II Extn., Indira Nagar II West Street, Kattupakkam, Chennai 600 056
- M/32431  
Shri Amit Kumar Arora  
MCOM, MA, MBA, ACMA  
P - 288, Sector - 12, Pratap Vihar, Ghaziabad 201 009
- M/32432  
Shri Sandip Basak  
MCOM, ACMA  
2 B , Brindaban Paul Lane. Kolkata 700 003
- M/32433  
Shri Anand H  
ACMA  
T. C. 40/615, Sreevaraham Street, Manacaud -PO., Thiruvananthapuram 695 009
- M/32434  
Shri P Kennedy  
BCOM, MFM, ACMA  
Block No. 1, F 2, Jain Abhinavan, Murgunagar Extn., Velacherry, Chennai 600 042
- M/32435  
Shri Sanjay Kumar Mishra  
BCOM(HONS), ACMA  
C/o. Gobinda Chandra Mishra At - Rahadpur, PO - Dehudi Anandapur Via - Dasarathpur, Bhadrak 755 006
- M/32436  
Ms Susmita Roy  
MCOM, ACMA  
A - 10/2, Kalindi Housing Estate, Kolkata 700 089
- M/32437  
Shri Gautam Maurya  
BCOM(HONS), ACMA  
5, Gora Pado Sarkar Lane, Ultadanga Main Road, Kolkata 700 067

- M/32438  
Shri Pankaj Kumar Singh  
BCOM, ACMA  
91 - A, Pocket - A, Dilshad Garden, New Delhi 110 095
- M/32439  
Shri Shyamal Kumar Sahana  
MCOM, ACMA  
C/o. Ajit Sahana Suri Old Dangalpara, Near B. Ganguly's House, PO - Suri, Dist - Bbirbhum Suri 731 101
- M/32440  
Ms Puja Sharma  
BCOM(HONS), ACMA  
52/6, VIP Road., Parvati Vihar, Phase - 2, J - 408, Baguiati, Kolkata 700 059
- M/32441  
Shri Anand Kumar Shaw  
BCOM(HONS), ACMA  
1, Kailash Das Road, PO - Gariffa, Ps - Naihati, Dist - North 24 Parganas, Naihati 743 166
- M/32442  
Shri Pramod Kumar Agrawal  
BCOM, ACMA  
71/1J, P. B. Shah Road, Swiss Park, Tollygunge, Kolkata 700 033
- M/32443  
Shri Anil Kumar Aroda  
BCOM, ACMA  
203, Vandit Apartment, Bhaikaka Nagar, Thaltej, Ahmedabad 380 059
- M/32444  
Ms Indrani Boral  
BCOM(HONS), ACMA  
22, Parasar Road., 1st Floor, Kolkata 700 029
- M/32445  
Shri Samik Chakraborty  
BCOM(HONS), ACMA  
35 - A, Bagha Jatin Road, PO. Nabagram, DIST. Hooghly, Nabagram 712 246
- M/32446  
Ms Mousumi Chatterjee  
BSC, ACMA  
No. 1, Olanda Court, Ver-mont, Victoria, Australia Victoria 3133
- M/32447  
Ms Sanghamitra Das  
MCOM, ACMA  
166 Panchanantala Road, Kolkata 700 041
- M/32448  
Ms Mandira Dubey  
BCOM(HONS), ACMA  
Qrt. No. B 1/5/6, Swati Compex Phase - II, PO - Hatiberia, Haldia 721657
- M/32449  
Shri Sushil Kumar Gupta  
MCOM, ACMA  
L I G - V, A. D. A - II, Ramghat Road, Aligarh 202 001
- M/32450  
Shri Lokesh H  
BCOM, ACMA  
# 48, "Sri Maruthi Krupa", 5th Cross, Nethravathi Street, Maruthinagar, Chandra Layout, Bangalore 560 072
- M/32451  
Shri Zulfiker Ibrahim  
ACMA  
23/607 E, Thazhuppil House, Madhura Company Road, Palluruthy, Kochi 682 006
- M/32452  
Shri Bikram Jain  
BCOM(HONS), ACMA  
240 - F 2, Muktanand Nagar, Gopalpura Bypass, Tonk Road, Jaipur 302 018
- M/32453  
Shri Bhabani Shankar Khuntia  
BCOM, ACMA  
AT/PO - Byree, PS - Barchana, Dist - Jajpur, Jajpur 754 082
- M/32454  
Shri Laxmi Narayan Khatua  
MCOM, LLB, ACMA  
B / 702, Ram Vatika Co-op. Hsg. Soc. Ltd., Annapurna Estate, Phase - I, Opp : Indralok Phase - VI, Bhayander - East, Thane 401 107
- M/32455  
Shri Santosh G Kalburgi  
BCOM, ACMA  
# 201, 2nd Floor, R K Pine Tree Apartment, 5th Main, Haysala Nagar, Rammurthy Nagar, T C Palya Main Road, Bangalore 560 016
- M/32456  
Shri Uday Gajanan Pathak  
MBA, ACMA  
Finance Coordinator BAIF Development Research Foundation, "BAIF Bhavan", Dr. Manibhai Desai Nagar, Mumbai - Bangalore Highway, Warje, Pune 411 058
- M/32457  
Ms S Padmasini  
BCOM, ACMA  
S - 4, Lakshmis Nivass, 18 Natesan Colony, Alwarpet, Chennai 600 004
- M/32458  
Shri A. R. Ramasubramania Raja  
BCOM, MBA, ACS, ACMA  
19, Third Street, Gokulam Colony, P.N.Pudur, Coimbatore 641 041
- M/32459  
Shri Abhishek Champalal Shah  
BCOM, ACMA  
261/A, Guruwar Peth, Flat No. 3, Dhanraj Apartment, 2nd Floor, Pune 411 042
- M/32460  
Shri Sukhwinder Singh  
ACMA  
S/o. Major Singh Vill - Ucha Gaon, Po : Sidhuwal, Patiala 147 001
- M/32461  
Ms Usha Vats  
BCOM(HONS), ACMA  
259 / 12, Jawahar Nagar, (Near Lal Nursing Home), Gurgaon 122 001
- M/32462  
Ms Ria Chowdhury  
ACMA  
17, R N Tagore Road, Bose Garden, Agarpura, Kolkata 700 109
- M/32463  
Shri Parasuram Buri  
MCOM, ACMA  
D - 11, Ayodhya Nagari Co-op Hsg. Soc., Behind Pune IT Park, Bhau Patil Road, Bopodi, Pune 411 020
- M/32464  
Ms Pooja Garg  
BCOM, ACMA  
Accounts Officer M/s. B H E L., Integrated Office Complex, Lodhi Road, B H E L., Delhi 110 003
- M/32465  
Shri Vivek Sudam Jagtap  
MCOM, ACMA  
Sr. Costing Officer M/s. Uttara Foods & Feeds Pvt. Ltd., Uttara House, 2, Wellesly Road Camp, Pune 411 001
- M/32466  
Shri Santosh Kumar Kenguva  
MCOM, ACMA  
S/o. K. Laxmi Rao (A.O.) Gandhinagar 3rd Line, PO/DT.- Rayagada Rayagada 765 001
- M/32467  
Shri Thinakaran P  
BSC, ACMA  
Block - 5, Dev Apartment, No. 83, Srinivasanagar, IInd Street, Velachery, Chennai 600 042
- M/32468  
Shri Krishan Kumar Rajpal  
BCOM(HONS), ACMA  
3375, Arya Pura, Subji Mandi, Delhi 110 007



M/32469  
Shri Sunny Chhabra  
MCOM, ACMA  
Chhabra Tyre House, Main  
Choraha Station Road,  
Kashipur 244 713

M/32470  
Shri Pratap Kumar Jena  
BSC, ACMA  
Proprietor Pratap Jena & Co.,  
C - 293, Sector - 10,  
Noida 201 301

M/32471  
Shri Deepak Aggarwal  
ACMA  
A - 11, Satyawati Nagar,  
Ashok Vihar Phase - 3,  
Delhi 110 052

M/32472  
Shri Pulkit Chamaria  
BCOM, ACMA  
Agency House, Makum  
Road, Near Over Bridge,  
Tinsukia 786 125

M/32473  
Shri Chitta Ranjan Dash  
MCOM, ACMA  
Asst. Manager (F & A) M/s.  
WESCO Ltd., Deogarh  
Electrical Division,  
Deogarh 768 108

M/32474  
Shri Munish Kumar  
MCOM, ACMA  
House No. 1544, Sarain  
Mohalla, Nr. Gurudwara  
Singh Sabha,  
Pathankot 145 001

M/32475  
Shri Sumedh Prakash Lele  
BCOM, ACMA  
E- 46, "Suvidya" Nr. Todkari  
Hospital, Shreechag No. 2,  
Alibag, Dist - Raigad,  
Raigad 402 201

M/32476  
Shri Lakshman Purihella  
ACMA  
4/1, Ground Floor, Opp :  
jayarani Enclave, Nr.  
Amrita Vidyalayam,  
Nesapakkam, Jay balaji  
nagar Annex,  
Chennai 600 078

M/32477  
Ms Tamana  
BCOM, ACMA  
D/o. Subhash Chhabra C/  
o. General Merchants,  
Chhota Bazar, Thanesar,  
Kurukshetra 136 118

M/32478  
Shri Anand Ramanlal  
Karwa  
BCOM, ACMA  
Flat No. 7, Godavari  
Apartments, Anantakripa  
Co-op. Hsg. Society,  
Paud Road,  
Pune 411 038

M/32479  
Ms Gayatri Anil Phalke  
MCOM, ACMA  
"NIRMAL" Shree Mangal  
Society, Near Jog Hospital,  
Paud Road, Pune 411 038

M/32480  
Ms Smitha Gopalakrishnan  
BCOM, ACMA  
"KARTHIKA" Maruthur  
Road, Post - Cheroor,  
Thrissur 680 008

M/32481  
Shri Pritesh Gordhanbhai  
Hirapara  
MCOM, ACMA  
A 4 405, Vrajbhumi Town-  
ship Sector - 2, Simadagam,  
Surat 395 006

M/32482  
Shri Himanshu Sekhar  
Barpanda  
AKA HSB & Associates -  
Chartered Accountants  
Shankar Vihar, Beheramal,  
Jharsuguda 768 203

## Members of the Quality Review Board of the Institute of Cost Accountants of India

The Quality Review Board has been reconstituted vide Notification number G.S.R. 69 (E) dated 6th February 2012. The Board now consists of the following members :

1. Shri R.S. Sharma, Ex-Chairman ONGC—Chairperson
2. Shri Navrang Saini, Regional Director, (Eastern Region), MCA—Member
3. Ms. Nandna Munshi, Principal Director of Commercial Audit & Ex-officio Member, Audit Board I—Member
4. Shri V. Kalyanaraman, Past President, ICAI—Member
5. Shri Kunal Banerjee, Past President, ICAI—Member



## FOR ATTENTION OF MEMBERS

### Benevolent Fund For the Members of The Institute

#### Objective

The Fund has been created to provide :

1. Outright grant of prescribed amount to the member in the event of critical illness of a member of the Fund.
2. Outright grant of prescribed amount to the beneficiary in the event of death of a member of the Fund.
3. Financial assistance of prescribed amount repayable in prescribed manner by the members of the Fund in case of financial distress due to prolonged illness or temporary loss of employment, illness of spouse/dependent children of member of the Fund; and education of dependent children of deceased member of the Fund.

Beneficiary means member of the Fund including dependent spouse/dependent children/parents/dependent minor brothers and sisters of the member of the Fund.

#### Procedure of Life Membership

An Associate/Fellow Member having paid up-to-date membership fees to the Institute can become a Life Member of the Fund on application being made in the prescribed application form along with a remittance of Rs. 2500/-, (Rupees Two Thousand Five Hundred only) (one time payment) by cash or by cheque or demand draft payable at Kolkata drawn on scheduled bank in favour of ICAI Members' Benevolent Fund. In case of outstation cheque not payable at Kolkata, applicable bank charges are to be added. The application form can be collected from the headquarters of the Institute at Kolkata or downloaded from the website of the Institute [www.icaai.org](http://www.icaai.org). Soft copy of the application form can also be sent on requisition made to e-mail: [membership.kb@icaai.org](mailto:membership.kb@icaai.org).

For the purpose of obtaining benefit from the Fund, a member should ensure to pay his up-to-date Associate/Fellow membership fees to the Institute and his name should continue to exist in the Register of Members of the Institute.

## Invitation for Empanelment of Resource Persons For Conducting Investors Awareness Programme

Institute of Cost Accountants of India invites Expression of Interest from Cost Accountants, Financial Market Experts, and Academicians having domain expertise in Financial Markets to act as Resource Person for conducting Investors Awareness Programme jointly organised by the Institute and Ministry of Corporate Affairs, Government of India, across the country. The Resource Persons so retained by the Institute will have to plan and organise such programmes of two hours duration in towns (other than District Head Quarters and State Capitals). Arranging venue, organizing at least 50 participants and delivering the financial literacy to the participants are some of the initiatives expected from the Resource Persons. For this initiative, maximum amount of Rs. 5000.00 (all inclusive) perprogramme will be reimbursed.

Interested Persons can file their expression of interest on-line by visiting Institute's web site [www.icwai.org](http://www.icwai.org). or can send their detailed profile with a proposal indicating the towns where they could conduct the programme to the following address :

The Director (CAT)  
The Institute of Cost and Accountants of India  
CMA Bhawan  
4th Floor  
3- Institutional Area  
Lodi Road  
New Delhi 110003  
Email: [cat.rashmi@icwai.org](mailto:cat.rashmi@icwai.org)

# those who are already empanelled by the Institute for this purpose need not apply again.



**THE INSTITUTE OF COST ACCOUNTANTS OF INDIA**  
**CERTIFICATE COURSE**  
**ON**  
**INTERNATIONAL FINANCIAL REPORTING**  
**STANDARDS (IFRS) & CONVERGED INDIAN**  
**ACCOUNTING STANDARDS**

|                                       |                                  |
|---------------------------------------|----------------------------------|
| 1. Bangalore — 27 June – 1 July, 2012 | 3. Hyderabad -18-22 July, 2012   |
| 2. Kolkata — 22-26 August, 2012       | 4. Delhi - 26-30 September, 2012 |
| 5. Mumbai — 26-30 December, 2012      |                                  |

### Course Objective

India has taken a big initiative for IFRS Convergence which originally scheduled to be effective from 1st April, 2011, now deferred by Ministry of Corporate Affairs, Government of India for some more time. The government has already notified partial converged of Indian Accounting Standards (Ind-AS). The Institute of Cost Accountants Certificate Course offers an excellent opportunity to learn IFRS and converged Indian Accounting Standards through distance learning mode that includes in-depth personal interaction sessions with expert faculty.

The course aims to help the participants to understand IFRS convergence and thereby enabling them to participate in IFRS convergence process

### Course Coverage

|  |   |
|--|---|
| Financial Statements - Revised Schedule VI                   | Service Concession Arrangements                         |
| Property, Plant and Equipment (PPE)                          | Operating Segment                                       |
| Intangible Assets  | Financial Instruments                                   |
| Lease Accounting   | Disclosures of Financial Instruments                    |
| Investment Property  | Provisions, Contingent Liabilities and contingent Asset |
| Non-Current Assets held for Sale and Discontinued Operations | Consolidation   |
| Related Party disclosures                                    | Share Based Payment                                     |
| Revenue Recognition  | Business Combinations                                   |
| Construction Contracts                                       | IFRS Conversion   |

### Duration

Two months including five days classroom session with case studies followed by on-line practice and on-line examination.

### For Whom

Cost Accountants, Chartered Accountants and Company Secretaries, Senior and Middle level executives of various Public and Private Sector organizations, Banks, financial Institutions, Insurance Companies, Government departments, Autonomous bodies, Statutory Bodies, Multinationals, etc.; Practicing Cost Accountants, Company Secretaries and Chartered Accountants, Faculty of Universities, Management Institutions and Autonomous professional Institutions, Students pursuing the professional courses and any other person involved in the IFRS process.





### Methodology

- Class room sessions of 40 Hrs. (Wednesday-Sunday from 10.00 AM to 6.00 PM)
- Course Material
- Large Question Bank with facilities to practice
- Online Examination

### Course Fee :

Rs. 25000/- plus 12.36% service tax per participant. The Fee includes faculty fee, course kit including specialised course material, hall charges, lunch, tea/coffee and online assignment and Examination charges. (15% discount on the Fee for the Practising Members and Students of The Institute of Cost Accountants of India)

The Payment of the Fee is to be made by cheque/DD in favour of 'The Institute of Cost Accountants of India' payable at New Delhi along with the application/nomination

Details of ECS Payment : State Bank of India (60321), Andhra Association Building, 24-25 Institutional Area, Lodhi Road , New Delhi - 110 003.

Current A/c No. : 30678404793 MICR Code : 110002493 IFSC Code : SBIN0060321

### For Registration and Further Details Please Contact

**CMA D. Chandru**

**Director (CEP)**

**The Institute of Cost Accountants of India**

**CMA Bhawan, 3 Institutional Area, Lodhi Road, New Delhi - 110 003**

**Phone : (Direct) 011-24643273, 24622156-57-58, 24618645 (M) - 09818601200**

**Tele-Fax : 011-43583642/24622156/24618645**

**E-mail : [mdp@icwai.org](mailto:mdp@icwai.org), [cep.chandru@icwai.org](mailto:cep.chandru@icwai.org)**

**Website : [www.mdp.icwai.org](http://www.mdp.icwai.org), [www.icwai.org](http://www.icwai.org)**

## Request For Comments

Cost Accounting Standards Board, the standard-setting body of the Institute, had approved the release of Exposure Draft of Revised Cost Accounting Standard - 2 on Capacity Determination (CAS - 2). The CASB Secretariat issued the same in February 2012 for public comments and a number of comments were received on the Exposure Draft. In the 52nd meeting of the Board, held on 16th April 2012, the Board discussed the comments and in the light of the comments, it was decided to make certain changes in the Exposure Draft. The revised exposure draft is again being hosted on the website for comments.

The revised Exposure Draft may be modified in light of comments received before being issued as a standard in final form.

Please submit your views/comments/suggestions on the proposed revised Exposure Draft, preferably by email, latest by 31st May 2012.

Comments should be addressed to :

The Secretary,  
Cost Accounting Standards Board,  
CMA Bhawan, 3rd Floor  
The Institute of Cost Accountants of India,  
3, Institutional Area, Lodi Road  
New Delhi - 110003

Emailed responses should be sent to: [casb@icwai.org](mailto:casb@icwai.org)

Copies of this revised Exposure Draft may be downloaded from the CASB website at <http://www.casbicwai.org>

TAXMANN'S

# Accounting Standards / Schedule VI

## ILLUSTRATED GUIDE TO REVISED SCHEDULE VI



- ◆ MAJOR ISSUES CLARIFIED IN ICAI GUIDANCE NOTE ON THE REVISED SCHEDULE VI TO THE COMPANIES ACT 1956
- ◆ CURRENT AND NON-CURRENT CLASSIFICATION
- ◆ CASH AND CASH EQUIVALENTS
- ◆ CLASSIFICATION OF PROPOSED DIVIDEND
- ◆ EXCEPTIONAL AND EXTRAORDINARY ITEMS
- ◆ CONFORMANCE APPROACH OF IFRS IMPLEMENTATION IN THE US
- ◆ IFRS UPDATES
- ◆ XBRL AWARENESS
- ◆ COMPANIES (FILING OF DOCUMENTS AND FORMS IN EXTENSIBLE BUSINESS REPORTING LANGUAGE) RULES 2011

**T.P. GHOSH**      **Third Edition March 2012**      **Hard Cover**      **Price : ₹ 775**

### ACCOUNTING STANDARDS AND CORPORATE ACCOUNTING PRACTICES

- Revised Schedule VI
- Segregated Presentation of Discontinuing Operations
- Notified Accounting Standards
- Illustrative Discussion of Accounting Measurement
- Global Convergence of Financial Reporting
- Corporate Governance Report

**T.P. GHOSH**  
Thoroughly Revised Ninth Edition

Price : ₹ 1875

### ILLUSTRATED GUIDE TO INDIAN ACCOUNTING STANDARDS & IFRS

**AMITABHA MUKHERJEE**

Price : ₹ 1475

#### ALSO AVAILABLE

**GUIDE TO NEW SCHEDULE VI & FILING OF BALANCE SHEET USING XBRL TAXONOMY**  
CA SRINIVASAN ANAND G.    2nd Revised Edn. 2012    Price : ₹ 625

**GUIDE TO INDIAN ACCOUNTING STANDARDS CONVERGED WITH IFRSs**  
T.P. GHOSH  
CA SRINIVASAN ANAND G.    Price : ₹ 1350

**INDIAN ACCOUNTING STANDARDS AND IFRSs FOR FINANCE EXECUTIVES**    Price : ₹ 1275  
**FOR NON-FINANCE EXECUTIVES**    Price : ₹ 1175

**ACCOUNTING HANDBOOK FOR CENTRAL AUTONOMOUS ORGANIZATIONS & UNIVERSITIES**  
B.S. RAMASWAMY    Price : ₹ 575

**COST AUDIT PRACTICE MANUAL**  
CA SRINIVASAN ANAND G.    Price : ₹ 975

**IFRS® OFFICIAL PRONOUNCEMENTS ISSUED AT 1 JANUARY 2011**    **Price : ₹ 3450**  
for a set of two volumes

**UNDERSTANDING IFRSs**  
T.P. GHOSH    Price : ₹ 1575

**IFRS SIMPLIFIED**  
T.P. GHOSH    Price : ₹ 975

#### TO PURCHASE

Call Your Dealer or  
Delhi    45562222  
Mumbai    9322247886  
Ahmedabad    9809984900  
Hyderabad    9391041461

Pay Online  
[www.taxmann.com/Bookstore](http://www.taxmann.com/Bookstore)

Email  
[sales@taxmann.com](mailto:sales@taxmann.com)

SMS  
TAXMANN TO  
56161

Post  
**TAXMANN**  
59/32, New Rahtak Road,  
New Delhi - 110 005 (India)

NEW  
RELEASES

TAXMANN

# Law Relating to SERVICE TAX BASED ON NEGATIVE LIST



A Comprehensive Analysis of proposed provisions relating to  
Taxation of Services based on Negative List

V.S. DATEY

Price : ₹ 275

**Guide to  
Standing Committee  
Report on  
DIRECT TAXES CODE BILL**



Price : ₹ 275

**Guide to  
BUDGET  
2012-13**

A Comprehensive Analysis of Finance Bill 2012



Grant Thornton  
(Knowledge Partner)

Price : Guide to Budget ₹ 250

Budget ₹ 225

## SERVICE TAX & EXCISE PUBLICATIONS

**Service Tax  
How To Meet  
Your Obligations**

S.S. GUPTA

32nd Edition (2 Volumes)

Price : ₹ 2575



**CENVAT  
Law & Practice**

V.S. DATEY 25th Edition

Price : ₹ 1295



**Central Excise  
Law & Practice**

V.S. DATEY 18th Edition

Price : ₹ 1275



**Service Tax  
Ready Reckoner**

V.S. DATEY

18th Edition

Price : ₹ 825



**Customs Law  
Practice &  
Procedures**

V.S. DATEY 18th Edition

Price : ₹ 950



### TO PURCHASE

• Call Your Bookseller or  
Delhi 45562222  
Mumbai 9322247686  
Ahmedabad 9909984900

• Pay Online  
[www.taxmann.com/Bookstore](http://www.taxmann.com/Bookstore)

• SMS  
TAXMANN TO 56161

• Email  
[sales@taxmann.com](mailto:sales@taxmann.com)

• Post  
TAXMANN  
59/32, New Rohtak Road,  
New Delhi - 110 005 (India)



## CEP Directorate of the Institutes is Organising Following Programmes during 23-26 May 2012 at Gangtok

### (I) Contracts and their Management

| Name of the Programme | Contracts and their Management   |
|-----------------------|--|
| Course Contents       | <ul style="list-style-type: none"> <li>● Negotiation Skills &amp; Techniques</li> <li>● Contracts—Concepts and Legal Issues</li> <li>● Contracts and their Management</li> <li>● Flaws in Contracts</li> <li>● Case Studies (Liquidated Damages; Bank Guarantees; Arbitration; Foreign Award)</li> <li>● CVC Guidelines</li> </ul>   |
| Venue                 | (GANGTOK, SIKKIM) Hotel The Royal Plaza, Upper Syari, Deorali, Gangtok, Sikkim 737 102.<br>Tel : 91 35922 80232 Fax : 91 35922 81112   |
| Course Director       | Mr. BS Ramaswamy<br>Cost Accountant & Former Addl. Secty., Govt. of India (Author of the Book on 'Contracts & their Management' published by Lexis Nexis Butterworths)   |
| Date                  | 23 - 26 May 2012<br>Check-in —12.00 Hrs. on 23rd May 2012<br>Check-out—12.00 Hrs. on 25th May 2012   |
| Participation Fee     | Rs. 35,000/- plus applicable service tax per participant.<br>(Fee includes course fee, course material, accommodation on single room basis, all meals and visits)<br>(the charge for accompanying Spouse would be Rs. 1,000/- (Rupees one thousand only) for all the three days.<br><br>THE CHEQUE/DD to be sent along with nominations in favour of "The Institute of Cost Accountants of India" payable at New Delhi.<br><br>Details of ECS Payment : State Bank of India (60321), Andhra Association Building, Institutional Area, Lodi Road, New Delhi 110 003.<br>Current Account No. : 30678404793<br>MICR CODE : 110002493, IFSC CODE : SBIN0060321 |
| Registration          | CMA D Chandru<br>Director (CEP), The Institute of Cost Accountants of India<br>CMA Bhawan, 3rd Floor, 3 Institutional Area, Lodhi Road, New Delhi 110 003.<br>Tel : 2464 3273, e-mail : mdp@icwai.org, cep.chandru@icwai.org<br>Website: www.mdp.icwai.org , www.icwai.org,  |



## (II) Recent Trends in Corporate Reporting including IFRS and Revised Schedule VI

| Name of the Programme | Recent Trends in Corporate Reporting including IFRS and Revised Schedule VI   |
|-----------------------|---|
| Course Contents       | <ul style="list-style-type: none"> <li>● Presentation of Financial Statements</li> <li>● Presentation of Balance Sheet</li> <li>● Presentation of Statement of Profit and Loss</li> <li>● IFRS and Fair Value Measurement</li> <li>● Derivatives Accounting</li> <li>● Development in Insurance Accounting</li> <li>● Impairment Analysis</li> <li>● Non-current Assets held for Sale and Discontinued Operations</li> <li>● Agriculture</li> <li>● Investment Property</li> </ul>  |
| Venue                 | (GANGTOK, SIKKIM) Hotel The Royal Plaza, Upper Syari, Deorali, Gangtok, Sikkim 737 102.<br>Tel - 91 35922 80232 Fax : 91 35922 81112  |
| Course Director       | Dr. TP Ghosh, Professor, IMT Dubai  |
| Date                  | 23 - 26 May 2012<br>Check-in —12.00 Hrs. on 23rd May 2012<br>Check-out —12.00 Hrs. on 25th May 2012   |
| Participation Fee     | Rs. 35,000/- plus applicable service tax per participant.<br>(Fee includes course fee, course material, accommodation on single room basis, all meals and visits)<br>(the charge for accompanying Spouse would be Rs. 1,000/- (Rupees one thousand only) for all the three days.<br>THE CHEQUE/DD to be sent along with nominations in favour of “The Institute of Cost Accountants of India” payable at New Delhi.<br>Details of ECS Payment : State Bank of India (60321), Andhra Association Building, Institutional Area, Lodi Road, New Delhi 110 003.<br>Current Accont No. : 30678404793<br>MICR CODE : 110002493, IFSC CODE : SBIN0060321 |
| Registration          | CMA D Chandru<br>Director (CEP), The Institute of Cost Accountants of India<br>CMA Bhawan, 3rd Floor, 3 Institutional Area, Lodhi Road, New Delhi 110 003.<br>Tel : 2464 3273, e-mail : mdp@icwai.org, cep.chandru@icwai.org<br>Website: www.mdp.icwai.org , www.icwai.org,   |

## 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 band 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.

## 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](http://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.

## 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 <sup>th</sup> June 2012    | 09.30 A.M. to 12.30 P.M. | Financial Accounting         |
| Wednesday, 13 <sup>th</sup> June 2012 | 09.30 A.M. to 12.30 P.M. | Applied Statutory Compliance |

#### Examination Fees

| INLAND CENTRES | Competency Level Part – II | ₹ 730/- |
|----------------|----------------------------|---------|
|----------------|----------------------------|---------|

- Application Forms for CAT Examination can be down loaded from Institute's website [www.icwai.org](http://www.icwai.org) and filed **online** also.
- Last date of receipt of Examination Application Forms without late fee is **10<sup>th</sup> April, 2012** and with late fee of ₹100/- is **20<sup>th</sup> 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, Vindhyanagar, 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)



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

#### Examination Fees

| Group (s)   | Final<br>Examination  | Intermediate<br>Examination | Foundation Course<br>Examination |
|---|-----------------------|-----------------------------|----------------------------------|
| One Group (Inland Centres)<br>(Overseas Centres)  | ₹ 1250/-<br>US \$ 100 | ₹ 1000/-<br>US \$ 90        | ₹ 1000/-<br>US \$ 60             |
| Two Groups (Inland Centres)<br>(Overseas Centres) | ₹ 2250/-<br>US \$ 100 | Rs. 1600/-<br>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](http://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, Jabbalpur, Jalandhar, Jammu, Jamshedpur, 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 – 2<sup>nd</sup> August 2012 and Inter & Final – 22<sup>nd</sup> August 2012.**

C. Bose  
Sr. Director (Examinations)

## REGIONS & CHAPTERS NEWS

### WIRC

#### Navi Mumbai Chapter of Cost Accountants

On 6th April 2012, Shri M. Gopalakrishnan, President of the Institute visited Navi Mumbai Chapter along with Vice President Shri Rakesh Singh and Council Members Shri A.S. Durga Prasad, and Smt. Aruna Soman. Shri Vivek Bhalerao, Chairman of the Chapter, Shri G. K. Das Secretary of the Chapter and others greeted the dignitaries.

There was an informal exchange of information between the dignitaries and the Chapter representatives. The President gave updates about various initiatives of the Institute. Shri Vivek Bhalerao congratulated the President for some initiatives taken by the IT Directorate (like IEPS) and the Studies Directorate - sending the study material directly to the students through our Logistics Associate.

The meeting concluded with an informal note of thanks. The President's visit rejuvenated the members.

#### Vapi-Daman-Silvassa Chapter of Cost Accountants (VDSCCA)

A program was organized on 29th March 2012 to inaugurate VDSCCA and a seminar was held on that day on 'Cost Management & Budget Changes' at Lions Upasana Auditorium, Gunjan, Vapi. The Chapter was inaugurated by Shri M. Gopalakrishnan, President of the Institute who also released the souvenir on the occasion. Also present were Shri Rakesh Singh, Vice president of the Institute, Shri Vijay P. Joshi, Chairman, WIRC, Shri B.F. Modi, Chairman of the Chapter, Taxation expert Shri V.S. Datey and other distinguished guests.

Shri Rakesh Singh discussed the salient features of the recent provisions on Cost Audit & Cost Compliance, highlighting the practical applications. Shri V.S. Datey made a critical analysis of 'Budget Changes and EA-2000'. There was an open forum where the members deliberated and discussed the above provisions.

### SIRC

#### Hyderabad Chapter of Cost Accountants (HCCA)

Coal India Limited has conducted Campus Interviews for fresh Grad CMAs at Hyderabad Centre of Excellence, Gachhibowli, Hyderabad on 15th March, 2012. Shri B. Kumar, Associate Advisor of Hyderabad Centre of Excellence, Shri K.Ch.A.V.S.N. Murthy, past Chairman-SIRC and A. Vijay Kiran, Chairman-Students Services & Library extended their support in organizing this programme. A total of 32 candidates were selected out of 37 candidates attended the interviews.

#### Vishakhapatnam Chapter of Cost Accountants (VCCA)

VCCA organized a talk on 'Budget 2012' at hotel Dasapalla, Vishakhapatnam on 25th March 2012. Shri S.S. N. Raju, Special Public Prosecutor, CID was the Chief Guest. Shri A. Chandrasekhar, Partner of SARC & Associates, Shri S. Satyananda Rao, Chairman, VCCA, Shri D. Ramana Murthy, Secretary, VCCA, Shri K. Sanyasi Rao, RCM of SIRC, Shri V.S.N. Murthy, expert on Direct Taxes, and Shri G. Prabhakar Shastry, expert on Indirect Taxation were the speakers on the said topic.

Shri S.S.N. Raju spoke on the growing importance of the Cost Accountants in Indian economy. He spoke about the financial frauds that are being committed in the corporate sector and the role of Cost accountants in curbing such fraud. Shri A. Chandra Sekhar discussed the salient features of the Budget stating that the welcome features were promises to curb black money and emphasis on infrastructure. Shri V.S.N. Murthy, expert on Direct Taxes, and Shri G. Prabhakar Shastry, expert on Indirect Taxation highlighted the provisions and the impact of direct and the indirect taxes.

The programme ended with a vote of thanks by Shri U. Prakash, Vice Chairman of the Chapter.

### EIRC

#### Durgapur Chapter of Cost Accountants (DCCA)

DCCA organized "Regional Cost Conference -2012" on the theme "Inclusive Growth through Industry & Infrastructure" on 24th and 25th March 2012 at CMERI Auditorium, Durgapur.

The Chief Guest was Shri Basudeb Banerjee, IAS, Secretary; Ministry of Commerce & Industries Govt. of West Bengal who inaugurated the Conference by lighting the ceremonial lamp.

In the Inaugural session, Shri M. Gopalakrishnan, President and Sri Rakesh Singh Vice president of the Institute addressed the audience by explaining about various activities of the Institute, its members and the role they can play towards the development of the Indian economy through inclusive growth of industry and infrastructure.

Shri P. K. Bajaj, CEO, Durgapur Steel Plant, SAIL the Guest of Honour, in his address, emphasized that inclusive growth is a prerequisite to the development of the industry and economy. Shri Sugata Marjit, Chairman, West Bengal Council of Higher Education, Member, State planning Board, Govt. of West Bengal delivered the keynote address. He emphasized the need for professional approach regarding progress and prosperity of West Bengal through meaningful interaction between the Institute and Govt. of West Bengal.

Shri Amal Das, Shri Kunal Banerjee and Shri Shyamal Banerjee, past Presidents of the Institute, Dr Sanjiban Bandyopadhyaya, Shri S.C. Mohanty and Shri T.C.A. Srinivasa Prasad, Council Members, Shri Saswata Dasgupta, Chairman, EIRC, and other RCM's were present in the conference.

#### Howrah Chapter of Cost Accountants (HCCA)

HCCA organized a discussion on 'Union Budget 2012' on 18th March 2012 at the Chapter premises. Eminent Tax practitioner, Shri Sanjoy Bhattacharyya, Chartered Accountant was the main speaker. Shri Tapas Kumar Kanrar, Chairman of the Chapter welcomed the members and conducted the session. Many members from and around Howrah participated in the discussion.

### NIRC

#### Noida Chapter of Cost Accountants (NCCA)

NCCA organized a seminar on 'Union Budget 2012' on 19th March 2012 at NMA House, Noida. The programme was organised jointly in association with Noida Management Association (NMA) & Noida Chapter of Institute of Company Secretaries of India & IMS Noida. Shri Sunil Tandon, Vice President of NMA welcomed the delegates and spoke about the need for critical analysis of various budget proposals to understand their implications.

Leading direct and indirect tax experts were invited as speakers for detailed analysis of various tax proposals in the Budget. Shri Nabin Ballodia, Partner KPMG, one of the four top global consulting and audit firms spoke about various direct tax proposals. Shri J.K. Mittal, Advocate and well known expert in the field of service tax, spoke about service tax provisions.

Shri Lakshmi Narsimhan, Partner of Lakshmikumaran & Sridharan, India's leading indirect tax law firm, presented critical analysis of excise and customs provisions.

Shri Suraj Prakash Chairman, of the Chapter summed up the proceedings beautifully. A lot of interesting questions were raised by members and other participants who came from various corporate houses like Jaypee group, BHEL, GAIL, IOCL, Kribhco, DMRC and other public and private sector companies. Shri Rajiv Bajaj, Chairman NIRC of ICSI graced the event with his presence. The proceedings of the programme were conducted by Shri R Venkataramanan, Vice Chairman of Noida Chapter.